



## **Government-Wide Support**

## VARIANCE REPORT

PROGRAM TITLE: GOVERNMENT-WIDE SUPPORT

12/13/08

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	1,832.50	1,672.00	- 160.50	9	1,866.78	1,684.50	- 182.28	10	1,866.78	1,785.50	- 81.28	4
<b>EXPENDITURES (\$1000's)</b>	1,791,459	1,750,139	- 41,320	2	476,853	461,064	- 15,789	3	1,415,968	1,466,830	+ 50,862	4
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	1,832.50	1,672.00	- 160.50	9	1,866.78	1,684.50	- 182.28	10	1,866.78	1,785.50	- 81.28	4
<b>EXPENDITURES (\$1000's)</b>	1,791,459	1,750,139	- 41,320	2	476,853	461,064	- 15,789	3	1,415,968	1,466,830	+ 50,862	4
<b>PART II: MEASURES OF EFFECTIVENESS</b>					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
1. AV ANNUAL RATE OF RETURN ON INVESTMENTS					3	4	+ 1	33	3	3	+ 0	0
2. AV LENGTH OF TIME (DAYS) TO ISSUE REFUND CHECK					15	NO DATA	- 15	100	15	NO DATA	- 15	100

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: GOVERNMENT-WIDE SUPPORT**

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**11**

### **PART I - EXPENDITURES AND POSITIONS**

The variance is generally attributed to vacancies due to budget constraints, personnel turnovers and recruitment difficulties. Details of the position and expenditures variances are best examined at the lowest program level.

### **PART II - MEASURES OF EFFECTIVENESS**

Specific variations are discussed in detail in the lowest level program narratives.

## VARIANCE REPORT

PROGRAM TITLE:

EXEC DIRECTN, COORD, &amp; POLICY DEVELOPMENT

12/13/08

PROGRAM-ID:

PROGRAM STRUCTURE NO: 1101

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
<b>OPERATING COSTS</b>												
POSITIONS	162.00	140.00	- 22.00	14	162.00	140.00	- 22.00	14	162.00	161.00	- 1.00	1
EXPENDITURES (\$1000's)	36,947	31,395	- 5,552	15	9,233	5,494	- 3,739	40	33,544	36,786	+ 3,242	10
<b>TOTAL COSTS</b>												
POSITIONS	162.00	140.00	- 22.00	14	162.00	140.00	- 22.00	14	162.00	161.00	- 1.00	1
EXPENDITURES (\$1000's)	36,947	31,395	- 5,552	15	9,233	5,494	- 3,739	40	33,544	36,786	+ 3,242	10
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. NO. OF REG VTRS WHO VTE AS % OF REG VOTERS					0	0	+ 0	0	60	60	+ 0	0

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110101

OFFICE OF THE GOVERNOR

GOV-100

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	37.00	37.00	+ 0.00	0	37.00	37.00	+ 0.00	0	37.00	37.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,895	3,917	+ 22	1	880	878	- 2	0	3,582	3,436	- 146	4
TOTAL COSTS												
POSITIONS	37.00	37.00	+ 0.00	0	37.00	37.00	+ 0.00	0	37.00	37.00	+ 0.00	0
EXPENDITURES (\$1000's)	3,895	3,917	+ 22	1	880	878	- 2	0	3,582	3,436	- 146	4
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NOT APPLICABLE					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

PROGRAM TITLE: OFFICE OF THE GOVERNOR

11 01 01  
GOV 100

### PART I - EXPENDITURES AND POSITIONS

without adverse impact on the taxpayers of the State of Hawaii.

### PART II - MEASURES OF EFFECTIVENESS

Measures to accomplish the program's objectives include:

1. The economic well-being of the citizens as measured by standard benchmarks including gross state product, unemployment, economic growth, new business creation, immigration, per capita income, and capital formation.
2. The social well-being of the citizens as measured by standard benchmarks such as infant mortality, longevity, educational achievement, family formation, homeownership, environmental cleanliness, leisure time, charitable giving, crime statistics, and overcrowding.
3. The number of instances when Departments have worked cooperatively across departmental divisions to deliver a public service at the lowest possible cost.
4. The number of bills the Executive Branch successfully shepherds through the Legislature that reflect the priorities of the Governor and her administration.
5. The number of media stories that accurately reflect the policies, goals and priorities of the Administration.
6. Retention, recruitment and turnover data will serve as benchmarks for State workforce programs. This program continues to explore policies and programs that will enhance State recruitment and retention efforts, including flex time and alternative work weeks.
7. The settlement of collective bargaining issues that result in multi-year contracts ensuring that disruptions in the delivery of public programs are minimized. The ability to the state to adequately fund these settlements

The Office of the Governor continues to meet program objectives as evidenced by the social well being of its citizens measured through such standard benchmarks gross domestic product, longevity of the population, percent of population with health care insurance and low infant mortality.

The Office of the Governor continues to work on improvement initiatives for home ownership, and student achievement. The Office will work with relevant members of the State Government, community, and Legislature, to develop proposals to improve performance in these measures and economic benchmarks.

The Office of the Governor successfully shepherded through numerous bills that reflected the priorities of the Governor and her Administration. We are hopeful that additional measures will receive favorable consideration from the Legislature during the 2009 session.

Additionally the Administration continues to share information with the media and other public information outlets about the administrative programs and policy changes it is implementing.

The Administration has primary responsibility for managing the State's six-year fiscal plan, and for making decisions on the allocation of funds. This work impacts the State's financial health and sustained high bond ratings.

### PART III - PROGRAM TARGET GROUPS

Not applicable.

### PART IV - PROGRAM ACTIVITIES

The office shall strive to enhance the well-being of the citizens of Hawaii by ensuring that State Government programs are effectively managed within and between departments; that executive branch policies are

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: OFFICE OF THE GOVERNOR**

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**11 01 01  
GOV 100**

executed through laws, executive orders, policy statements, and memoranda; that these policies are clearly and concisely articulated to the public; and that the state workforce is compensated in a fair and equitable manner.



## STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110102

OFFICE OF THE LIEUTENANT GOVERNOR

LTG-100

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	3.00	3.00	+	0.00	0	3.00	3.00	+	0.00	0	3.00	3.00	+	0.00	0
EXPENDITURES (\$1000's)	850	850	+	0	0	207	204	-	3	1	622	625	+	3	0
TOTAL COSTS															
POSITIONS	3.00	3.00	+	0.00	0	3.00	3.00	+	0.00	0	3.00	3.00	+	0.00	0
EXPENDITURES (\$1000's)	850	850	+	0	0	207	204	-	3	1	622	625	+	3	0

					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS														
1. TTL REV FRM SALES AS % OF COST OF PUBLICATION					80	80	+	0	0	80	80	+	0	0
PART III: PROGRAM TARGET GROUP														
1. TOTAL DE FACTO POPULATION (THOUSANDS)					1447	1447	+	0	0	1447	1447	+	0	0
PART IV: PROGRAM ACTIVITY														
1. NO. OF APPLCNTS FOR CHANGE OF NAMES BY INDIVIDUAL					1300	1300	+	0	0	1300	1300	+	0	0
2. NO. REQ FOR HRS, SESS LAWS, SUPPLEMENTS (000)					2.2	2.2	+	0	0	2.2	2.2	+	0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: OFFICE OF THE LIEUTENANT GOVERNOR**

**11 01 02  
LTG 100**

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### **PART I - EXPENDITURES AND POSITIONS**

No significant variance in positions and actual expenditures.

### **PART II - MEASURES OF EFFECTIVENESS**

No variance.

### **PART III - PROGRAM TARGET GROUPS**

No variance.

### **PART IV - PROGRAM ACTIVITIES**

No variance.

## VARIANCE REPORT

PROGRAM TITLE:

POLICY DEVELOPMENT &amp; COORDINATION

12/13/08

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110103

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	99.00	92.00	- 7.00	7	99.00	92.00	- 7.00	7	99.00	98.00	- 1.00	1
<b>EXPENDITURES (\$1000's)</b>	21,338	18,033	- 3,305	15	4,036	3,511	- 525	13	18,489	18,716	+ 227	1
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	99.00	92.00	- 7.00	7	99.00	92.00	- 7.00	7	99.00	98.00	- 1.00	1
<b>EXPENDITURES (\$1000's)</b>	21,338	18,033	- 3,305	15	4,036	3,511	- 525	13	18,489	18,716	+ 227	1
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. NO MEASURES HAVE BEEN DEVELOPED FOR THIS PROGRAM					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

OTHER POLICY DEVELOPMENT &amp; COORDINATION

PROGRAM-ID:

GOV-102

PROGRAM STRUCTURE NO: 11010301

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%

PART II: MEASURES OF EFFECTIVENESS 1. NOT APPLICABLE	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
	PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
	NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 01 03 01  
GOV 102

**PROGRAM TITLE: OTHER POLICY DEVELOPMENT & COORDINATION**

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**PART I - EXPENDITURES AND POSITIONS**

Not applicable

**PART II - MEASURES OF EFFECTIVENESS**

Not applicable

**PART III - PROGRAM TARGET GROUPS**

Not applicable.

**PART IV - PROGRAM ACTIVITIES**

Not applicable.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

STATEWIDE PLANNING &amp; COORDINATION

PROGRAM-ID:

BED-144

PROGRAM STRUCTURE NO: 11010302

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	23.00	21.00	- 2.00	9	22.00	20.00	- 2.00	9	22.00	21.00	- 1.00	5
EXPENDITURES (\$1000's)	5,228	3,809	- 1,419	27	678	553	- 125	18	6,340	6,465	+ 125	2
TOTAL COSTS												
POSITIONS	23.00	21.00	- 2.00	9	22.00	20.00	- 2.00	9	22.00	21.00	- 1.00	5
EXPENDITURES (\$1000's)	5,228	3,809	- 1,419	27	678	553	- 125	18	6,340	6,465	+ 125	2
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. # OF PLANS/STUDIES PREPARED IN TIMELY MANNER					5	12	+ 7	140	5	7	+ 2	40
2. #LUC DECISIONS UPHLDG OP POS AS %TOT LUC DECSNS					100	100	+ 0	0	100	100	+ 0	0
3. # ACRES INVOLVED IN LUC DECISIONS SPRTG OP POSTN					2000	1101	- 899	45	1500	7260	+ 5760	384
4. # RVIEWS OF FED ACTIV PROPSD/CONDUCTD IN CZM AREA					40	40	+ 0	0	40	40	+ 0	0
5. #STATE/CNTY PROGS AIMG TO ATTN OBJ OF CZM PROG					386	11	- 375	97	386	11	- 375	97
PART III: PROGRAM TARGET GROUP												
1. STATE RESIDENT POPULATION (THOUSANDS)					1290	1290	+ 0	0	1300	1300	+ 0	0
2. NO. OF APPLICANTS FOR FEDERAL PERMITS & LICENSES					50	39	- 11	22	55	40	- 15	27
3. NUMBER OF APPLICANTS FOR LAND USE REVIEWS					9	16	+ 7	78	6	26	+ 20	333
PART IV: PROGRAM ACTIVITY												
1. # SPECIAL PLANS/PLNGG REPORTS DEVELOPED/REVIEWED					6	6	+ 0	0	6	4	- 2	33
2. # OF COUNTY GENERAL & DEV PLANS/AMENDMTS REVUED					30	20	- 10	33	30	25	- 5	17
3. # LU BOUNDARY AMDT PETITIONS, OTH LUC ITEMS REVW'D					10	16	+ 6	60	7	26	+ 19	271
4. # STATE POSN STATEMTS PREP FOR LU BOUNDRY CHG PETS					9	5	- 4	44	6	8	+ 2	33
5. NUMBER OF FEDERAL CONSISTENCY REVIEWS					85	79	- 6	7	85	80	- 5	6
6. STATE PERMITS/APPROVALS REVIEWED BY CZM PROGRAM					14	8	- 6	43	14	12	- 2	14

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 01 03 02  
BED 144

### PROGRAM TITLE: STATEWIDE PLANNING & COORDINATION

#### **PART I - EXPENDITURES AND POSITIONS**

The variances are due to the following: 1) personnel vacancies; 2) delays in executing contracts for federal grant funds for the Coastal Zone Management Program; 3) applicants/sites for Brownfields Cleanup Revolving Loan fund loans were found ineligible; and 4) delays in expending funds for CEDS implementation projects.

#### **PART II - MEASURES OF EFFECTIVENESS**

Item 1. The number of plans and studies was greater than projected because of solicitation and completion of Ocean Resources Management Plan implementation projects.

Item 3. There were three decision and orders issued by the LUC in FY 08. OP does not have control over LUC scheduling. It is anticipated that a number of ongoing dockets will be decided upon in FY 09 which accounts for the increase in estimated FY 09 acreage.

Item 5. The method of counting the number of programs changed. The number of programs were consolidated to better represent CZM network departments and agencies. There are 11 state and county programs: 1) C&C of Honolulu; 2) County of Hawaii; 3) County of Kauai; 4) County of Maui; 5) DLNR; 6) DOH; 7) DOT; 8) DOA; 9) DOD/Civil Defense 10) HCDA; 11) LUC.

#### **PART III - PROGRAM TARGET GROUPS**

Item 2. The number of applicants for federal permits and licenses planned for FY 08 was 50. The actual number was 39 which is 11 less than the amount planned for. The difference is attributable to continuing efforts by the CZM Program to streamline the federal consistency review process to reduce the number of unnecessary reviews. However, CZM does not have any control over the number of permits submitted and therefore it is not possible to predict the exact number of reviews to be conducted next fiscal year.

Item 3. There were an increased number of applicants for various types of

LUC actions e.g. review of conditions/satisfaction of conditions, etc. This is expected to continue in FY 09 which accounts for the increase in the estimated amount.

#### **PART IV - PROGRAM ACTIVITIES**

Item 2. The number of county general and development plans/amendments reviewed declined. The number of plans submitted to OP depends upon the number of plans prepared by the counties and submitted to OP. OP has no control over these submittals.

Item 3. The increases in LUC items reviewed pertain to increases in the number of action items including items other than petitions e.g. review of conditions/satisfaction of conditions which came before the LUC and which were reviewed by OP.

Item 4. The number of position papers prepared for land use district boundary amendments was lower than projected because the boundary petitions that were filed were in the early review stages during this time period rather than at the state where position papers would have been prepared and filed. The Office of Planning does not have any control over the filing of petitions as these are applicant driven.

Item 6. The number of permits reviewed was six less than the projected estimate. CZM does not have any control over the number of permits submitted since these are applicant driven nor does it have the ability to predict the number of reviews to be conducted in the next fiscal year.



## STATE OF HAWAII

PROGRAM TITLE:

STATEWIDE LAND USE MANAGEMENT

PROGRAM-ID:

BED-103

PROGRAM STRUCTURE NO: 11010303

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>															
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>															
<b>POSITIONS</b>															
<b>EXPENDITURES (\$1,000's)</b>															
<b>OPERATING COSTS</b>															
<b>POSITIONS</b>	6.00	6.00	+	0.00	0	6.00	5.00	-	1.00	17	6.00	6.00	+	0.00	0
<b>EXPENDITURES (\$1000's)</b>	492	467	-	25	5	37	34	-	3	8	455	458	+	3	1
<b>TOTAL COSTS</b>															
<b>POSITIONS</b>	6.00	6.00	+	0.00	0	6.00	5.00	-	1.00	17	6.00	6.00	+	0.00	0
<b>EXPENDITURES (\$1000's)</b>	492	467	-	25	5	37	34	-	3	8	455	458	+	3	1
						FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
<b>PART II: MEASURES OF EFFECTIVENESS</b>															
1. NUMBER OF ACRES REVIEWED FOR RECLASSIFICATION						1500	4528	+	3028	202	1500	4000	+	2500	167
2. NUMBER OF ACRES REVIEWED FOR SPECIAL PERMIT						300	456	+	156	52	300	300	+	0	0
<b>PART III: PROGRAM TARGET GROUP</b>															
1. APPLICANTS FOR LAND USE REVIEW						850	1087	+	237	28	850	1000	+	150	18
<b>PART IV: PROGRAM ACTIVITY</b>															
1. LAND USE BOUNDARY CHANGE PETITIONS PROCESSED						10	8	-	2	20	10	10	+	0	0
2. SPECIAL PERMIT APPLICS PROCESSED						3	4	+	1	33	3	3	+	0	0
3. LAND USE BOUNDARY INTERPRET - REQUESTS PROCESSED						850	1087	+	237	28	850	1000	+	150	18
4. MOTIONS PROCESSED						25	23	-	2	8	25	25	+	0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 01 03 03  
BED 103

### PROGRAM TITLE: STATEWIDE LAND USE MANAGEMENT

#### PART I - EXPENDITURES AND POSITIONS

FY 09 variance due to position vacancy.

#### PART II - MEASURES OF EFFECTIVENESS

Item 1. FY 08 (4528 acres versus 1500 estimated): The variance in acreage reviewed and/or reclassified in FY 08 exceeded our estimate. The actual acreage reviewed reflects that which is submitted to the LUC's jurisdiction for the reporting period. The LUC does not control the timing of when petitions are submitted. Many of these applications are in the preliminary stages.

FY 09 (4000 acres versus 1500): For FY 09, it is estimated 4000 acres will be reviewed for reclassification. The estimated acreage is a function of the projects which have been filed with the LUC and pending for action during the reporting period.

Item 2. FY 08 (456 versus 300): There were four special permits submitted to the jurisdiction of the LUC during FY 08. The LUC does not control the timing of when special permits are submitted.

#### PART III - PROGRAM TARGET GROUPS

Item 1. For FY 08 and FY 09, there is a variance of significance reported for the estimated and planned numbers for the program target group. The LUC assisted more people.

#### PART IV - PROGRAM ACTIVITIES

Item 1. FY 08 (8 versus 10) There is a variance of 20% for FY 08 in the number of petitions reviewed. The LUC has no control over the actual number of petitions submitted for processing. During the past 6 years, the average number of petitions processed during the year has been 10. Irrespective of the actual number submitted for processing, all petitions received by the LUC and deemed complete are processed within 365 calendar days. While we are continuing to experience strong demand for development properties in our state (petitions for district boundary

amendment) and activities related to recently entitled properties (motions) seeking to fine tune and bring their projects to market, there is a general expectation that the market will show signs of slowing in FY 09 and beyond. However, entitlement activities at the LUC will remain very active as developers seek to ready their property for next upturn in the real estate cycle.

Item 2. FY 08 (4 versus 3): There is not a significant variance in the number of special permits processed in FY 08. Four special permits were filed with the LUC during FY 08. The LUC has no control over the number of special permits filed with the LUC for processing, but must process any filed within 45 days. While we are continuing to experience strong demand for development properties in our state (petitions for district boundary amendment) and activities related to recently entitled properties (motions) seeking to fine tune and bring their projects to market, there is a general expectation that the market will show signs of slowing in FY 09 and beyond. However, entitlement activities at the LUC will remain very active as developers seek to ready their property for next upturn in the real estate cycle.

Item 3. FY 08 (1087 versus 850): The actual number of boundary interpretations processed for FY 08 was 1087. This variance is attributable to an unforeseen increase in the number of boundary interpretations initiated by the general public and processed by the LUC. While we are continuing to experience strong demand for development properties in our state (petitions for district boundary amendment) and activities related to recently entitled properties (motions) seeking to fine tune and bring their projects to market, there is a general expectation that the market will show signs of slowing in FY 09 and beyond. However, entitlement activities at the LUC will remain very active as developers seek to ready their property for next upturn in the real estate cycle.

## STATE OF HAWAII

PROGRAM TITLE:

ECONOMIC PLANNING &amp; RESEARCH

PROGRAM-ID:

BED-130

PROGRAM STRUCTURE NO: 11010304

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	21.00	21.00	+	0.00	0	22.00	22.00	+	0.00	0	22.00	22.00	+	0.00	0
EXPENDITURES (\$1000's)	2,735	2,691	-	44	2	357	326	-	31	9	2,310	2,277	-	33	1
TOTAL COSTS															
POSITIONS	21.00	21.00	+	0.00	0	22.00	22.00	+	0.00	0	22.00	22.00	+	0.00	0
EXPENDITURES (\$1000's)	2,735	2,691	-	44	2	357	326	-	31	9	2,310	2,277	-	33	1

	FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
	PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS										
1. # REQ FOR ANALYSIS, RESEACH & DATA PROJECTS	1000	946	-	54	5	1000	750	-	250	25
2. # PUB PRODUCED (INC INTERNET & ELEC PROD)	60	85	+	25	42	60	60	+	0	0
3. ACCURACY OF ECON & DEMOG FORECASTS (% ERROR)	1	2	+	1	100	1	2	+	1	100
4. % TOUR STAT REPT ISSD W/30 DAYS OF DATA MNTH-END	95	100	+	5	5	95	95	+	0	0
5. % OF OTHER TIME-SENSITIVE REPT ISSD AS SCHED	95	95	+	0	0	95	95	+	0	0
PART III: PROGRAM TARGET GROUP										
1. # USERS OF DBEDT LIB,STATE DATA CTR,& WEBSITE	10	10	+	0	0	10	10	+	0	0
PART IV: PROGRAM ACTIVITY										
1. # ANLYS OF POLICY & ECON ISSUES CONDUCTED	60	75	+	15	25	60	60	+	0	0
2. # RPTS, MEMOS, OR PUB ON ECON ISSUES PRODUCED	1700	1304	-	396	23	1700	900	-	800	47
3. #ECON/TOUR DATA TBLE PUB THRU MO&QTR RPTS&DATA BK	1800	1752	-	48	3	1800	1700	-	100	6
4. #NEW ARTICLES PLACED ON DBEDT WEBSITE	190	200	+	10	5	190	200	+	10	5
5. #QTRLY SHORT-TERM FORECASTS PRODUCED	4	4	+	0	0	4	4	+	0	0
6. #UPDATES LONG-RUN FORECASTS & INPUT-OUTPUT MODEL	1	1	+	0	0	1	1	+	0	0
7. #ECONOMIC IMPACT ANALYSES CONDUCTED	5	5	+	0	0	5	5	+	0	0
8. #DATA GATHER&DISSEM ACT SUPPORT US CENSUS BUREAU	6	3	-	3	50	6	3	-	3	50
9. #HAWAII GROSS STATE PRODUCT ACCTS UPDATES PUBLISH	6	9	+	3	50	6	6	+	0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 01 03 04  
BED 130

### **PROGRAM TITLE: ECONOMIC PLANNING & RESEARCH**

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#### **PART I - EXPENDITURES AND POSITIONS**

There were no significant differences between planned and actual expenditures, or changes in position counts.

Item 9. Gross State Product (GSP) account updates published: GSP updates were published in more formats than originally anticipated, resulting in a higher than expected value for this measure.

#### **PART II - MEASURES OF EFFECTIVENESS**

Actual and planned measures were reasonably close except:

Item 2. Number of Publications: Was about 40% more than planned. This resulted from more custom tourism reports than expected.

Item 3. Accuracy of forecasts: Because this is reported as an "error" rather than an "accuracy" rate, the percent difference from 1% to 2% error appears deceptively high (100%). In fact, it represents a change in "accuracy" of less than 1% (99% to 98%).

#### **PART III - PROGRAM TARGET GROUPS**

There were no significant differences between planned and actual number of program users, which includes hits on the DBEDT web site for data and information. In FY 09 the program anticipates improved ability to measure use of materials on the website through improved web statistics associated with the new data warehouse system currently being developed.

#### **PART IV - PROGRAM ACTIVITIES**

Item 1. Number of policy and economic issues analyzed was 25% above planned level due to higher demand for analyses.

Item 2. Number of reports, memos or publications on economic issues was below expected level due to greater availability of data on the Internet.

Item 8. Data in Support of Census: Fewer workshops held than anticipated resulted in fewer products in this category.

## STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11010305

DEPARTMENTAL ADMINISTRATION &amp; BUDGET DIV

BUF-101

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
<b>OPERATING COSTS</b>												
POSITIONS	49.00	44.00	- 5.00	10	49.00	45.00	- 4.00	8	49.00	49.00	+ 0.00	0
EXPENDITURES (\$1000's)	12,883	11,066	- 1,817	14	2,964	2,598	- 366	12	9,384	9,516	+ 132	1
<b>TOTAL COSTS</b>												
POSITIONS	49.00	44.00	- 5.00	10	49.00	45.00	- 4.00	8	49.00	49.00	+ 0.00	0
EXPENDITURES (\$1000's)	12,883	11,066	- 1,817	14	2,964	2,598	- 366	12	9,384	9,516	+ 132	1
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. % OF RECOMMENDATIONS ON DEPT REQUESTS COMPLETED BY DUE DATE		90	+	0	0	90	90	+	0	0	0	0
2. PERCENTAGE OF VENDOR PAYMENTS MADE WITHIN 30 DAYS		95	76	-	19	20	95	84	-	11	12	12
3. % VAR IN EXP FIXED COST/ENTITLEMENTS VS ANNUAL ALLOTMENT		8	3	-	5	63	8	8	+	0	0	0
4. % PAYROLL-REL HRMS TRANS COMPL W/IN 5 DAYS OF APPROVAL		90	92	+	2	2	90	92	+	2	2	2
5. % USER IT TROUBLESHOOTING REQUEST RESPONSE TO W/IN 2 WORKING DAYS		90	95	+	5	6	90	95	+	5	6	6
6. % PC/LAN MALFUNCTIONS RESPONDED TO WITHIN 6 WORKING DAYS		90	95	+	5	6	90	95	+	5	6	6
<b>PART III: PROGRAM TARGET GROUP</b>												
1. GOVERNOR AND EXECUTIVE AGENCIES		20	20	+	0	0	20	20	+	0	0	0
<b>PART IV: PROGRAM ACTIVITY</b>												
1. NO. OF DEPT PROGRAM PLANS REVIEWED AND PROCESSED		230	153	-	77	33	230	265	+	35	15	15
2. NO. OF PROGRAM BUDGET REQUESTS REVIEWED & PROCESSED		1000	934	-	66	7	1000	1000	+	0	0	0
3. NUMBER OF PROGRAM MEMORANDA PREPARED		0	0	+	0	0	11	11	+	0	0	0
4. NUMBER OF VARIANCE REPORTS REVIEWED AND PROCESSED		230	265	+	35	15	230	265	+	35	15	15
5. NO. OF EXPEND PLANS & ALLOTMENT REQUESTS PROCESSED		3200	3814	+	614	19	3200	4000	+	800	25	25
6. NUMBER OF REFERRALS PROCESSED		1600	1999	+	399	25	1600	1700	+	100	6	6
7. NO. OF LEGISLATIVE PROPOSALS REVIEWED FOR GOVERNOR		250	68	-	182	73	250	100	-	150	60	60
8. NO. BILLS PASSED BY LEGISLATURE REVIEWED FOR GOV		260	260	+	0	0	260	260	+	0	0	0
9. NO. OF REORGANIZATION PROPOSALS REVIEWED & PROCESSED		12	23	+	11	92	12	20	+	8	67	67
10. NO. OF CIP ALLOTMENT REQUESTS REVIEWED & PROCESSED		400	602	+	202	51	400	600	+	200	50	50

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 01 03 05  
BUF 101

**PROGRAM TITLE: DEPARTMENTAL ADMINISTRATION & BUDGET DIV**

### **PART I - EXPENDITURES AND POSITIONS**

FY 2007-08

The variance in expenditures and positions in FY 08 are due primarily to 3.00 vacant positions in the Administrative and Research Office (ARO) and 2.00 vacant positions in the Budget, Program, Planning and Management Division (BPPMD) and the net effect of collective bargaining allocations and lower than anticipated expenditures for attorney and witness fees.

FY 2008-09

Expenditure and positions - The 1st quarter variance in positions are due to 2.00 vacant positions in the ARO and 2.00 positions in the BPPMD. Current Executive Budget Execution Policies and directives governing the development of the FB 09-11 budget request will be adhered to in determining vacancies to be filled in the remainder of the fiscal year. The variance in expenditures is primarily due to vacancies and the unpredictable nature of expenditures for witness and attorney fees. For the remainder of FY 09, we anticipate expenditure of funds in accordance with budget execution policies.

### **PART II - MEASURES OF EFFECTIVENESS**

Item 2. Percentage of vendor payments made within 30 days was lower than projected primarily due to late vendor payments for the Office of the Public Defender (OPD). Additional support from program fiscal staff is ongoing as part of the Department's corrective action plan. Until additional OPD resources are available and restructuring is fully implemented, performance is likely to remain below targeted levels.

Item 3. The variance in FY 2008 expenditures for health premium payments is primarily due to lower actual premium rates for actives and retirees that were adopted by the Employer-Union Health Benefits Trust than was used in the FB 07-09 Biennium budget projections

### **PART III - PROGRAM TARGET GROUPS**

No variances.

### **PART IV - PROGRAM ACTIVITIES**

Items 1, 4, 5, 6, 7, 9 and 10. Variances in the number of department program plans reviewed and processed, the number of variance reports reviewed and processed, the number of expenditure plans and allotment requests processed, the number of referrals processed, the number of legislative proposals reviewed for the Governor, the number of reorganization proposals reviewed and processed, and the number of CIP allotment requests reviewed and processed reflect the unpredictability of the variables for these program activities.

## STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110104

VOTING RIGHTS AND ELECTIONS

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	23.00	8.00	-	15.00	65	23.00	8.00	-	15.00	65	23.00	23.00	+	0.00	0
EXPENDITURES (\$1000's)	10,864	8,595	-	2,269	21	4,110	901	-	3,209	78	10,851	14,009	+	3,158	29
TOTAL COSTS															
POSITIONS	23.00	8.00	-	15.00	65	23.00	8.00	-	15.00	65	23.00	23.00	+	0.00	0
EXPENDITURES (\$1000's)	10,864	8,595	-	2,269	21	4,110	901	-	3,209	78	10,851	14,009	+	3,158	29

	FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
	PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS										
1. 85% DISCLOSURE RPT SUBMIT BY CAND & NONCAND COMM	1200	932	-	268	22	4000	4000	+	0	0
2. # OF DISCLOSURE REPORTS REVIEWED	1080	504	-	576	53	3600	3600	+	0	0
3. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE	76	76	+	0	0	76	76	+	0	0
4. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS	0	0	+	0	0	60	60	+	0	0

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)



## STATE OF HAWAII

PROGRAM TITLE:

CAMPAIGN SPENDING COMMISSION

PROGRAM-ID:

AGS-871

PROGRAM STRUCTURE NO: 11010401

## VARIANCE REPORT

REPORT V61

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	+ CHANGE		%	BUDGETED	ACTUAL	+ CHANGE		%	BUDGETED	ESTIMATED	+ CHANGE		%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0
	842	662	-	180	21	1,215	193	-	1,022	84	3,456	4,510	+	1,054	30
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0
	842	662	-	180	21	1,215	193	-	1,022	84	3,456	4,510	+	1,054	30

PART II: MEASURES OF EFFECTIVENESS 1. WORK PRODUCT ALIGNED W/5-YEAR STRATEGIC PLAN 2. 85% DISCLOSURE RPT SUBMIT BY CAND & NONCAND COMM 3. # OF DISCLOSURE REPORTS REVIEWED 4. EDUCATE CAND & NONCAND COMM RE CAMPAIGN LAWS 5. INVESTIGATIONS CONDUCTED ON POTENTIAL VIOLATIONS 6. ENFORCEMENT ACTION TAKEN 7. PUBLIC FINANCING PROVIDED 8. WEB-BASED FILING SYSTEMS IN PLACE	FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
	PLANNED	ACTUAL	+ CHANGE		%	PLANNED	ESTIMATED	+ CHANGE		%
	80	80	+	0	0	85	85	+	0	0
	1200	932	-	268	22	4000	4000	+	0	0
	1080	504	-	576	53	3600	3600	+	0	0
	2000	5946	+	3946	197	10000	10000	+	0	0
	15	9	-	6	40	10	10	+	0	0
	10	5	-	5	50	7	7	+	0	0
	20000	2074	-	17926	90	200000	200000	+	0	0
	2	2	+	0	0	2	2	+	0	0

PART III: PROGRAM TARGET GROUP 1. CANDIDATES 2. ELECTED OFFICIALS 3. VOTERS AND POTENTIAL VOTERS										
	300	269	-	31	10	500	500	+	0	0
	150	109	-	41	27	150	150	+	0	0
	0	0	+	0	0	300000	691356	+	391356	130

PART IV: PROGRAM ACTIVITY 1. DEVELOPMENT OF A 5-YEAR STRATEGIC PLAN 2. # OF REPORTS FILED, & REVIEWED 3. # OF WEBSITE "HITS" 4. # CAND & NONCAND COMM CLASSES & PRESENTATIONS 5. # OF ADVISORY OPINIONS RENDERED 6. # OF CONCILIATION AGREEMENTS 7. # OF FINES IMPOSED 8. # OF \$2 HAWAII INCOME TAX CHECK-OFFS 9. COMPLETION OF NONCAND & CAND WEB-BASED FILING SYS 10. # INDIVIDUALS TRAINED IN WEB-BASED FILING SYSTEMS										
	0	1	+	1	0	0	0	+	0	0
	1500	932	-	568	38	4000	4000	+	0	0
	50000	272183	+	222183	444	200000	200000	+	0	0
	25	13	-	12	48	30	30	+	0	0
	10	2	-	8	80	5	5	+	0	0
	15	4	-	11	73	10	10	+	0	0
	100	188	+	88	88	500	500	+	0	0
	120000	95775	-	24225	20	130000	130000	+	0	0
	1	1	+	0	0	0	0	+	0	0
	200	100	-	100	50	400	400	+	0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 01 04 01  
AGS 871

### PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION

#### **PART I - EXPENDITURES AND POSITIONS**

Variances between the budgeted and actual expenditures in FY 08 and the First Quarter of FY 09 are attributable to a much lower than allocated disbursement for matching funds, and because no investigator was hired during these time periods.

#### **PART II - MEASURES OF EFFECTIVENESS**

The variances in Items 2 and 3 for FY 08 are due to a decrease in the number of non candidate committees registering and reporting with the Commission due to the Tavares litigation and also due to a decrease in the number of candidates.

The variance in Item 4 is due to an increase in training classes, class attendance, phone call requests for assistance and several mass mailings of flyers with information on deadlines and electronic filing.

The variances in Items 5 and 6 is most likely due to an increase in compliance. After we caught up with the three-year backlog in reviewing reports, candidates appear to have become more careful in filing reports, in compliance, and have sought more information from the Commission before acting. Additionally, we have made great strides in putting a large amount of current information on our website for reference.

The variance in Item 7 is due to the expenditure limit being too low and public funding amounts available for candidates being too small and so fewer are applying. The Commission unsuccessfully sought a legislative incremental increase in the expenditure limit in 2007, along with an increase in partial public funding.

#### **PART III - PROGRAM TARGET GROUPS**

FY 09 voter registration increase may have been due to the Presidential race.

#### **PART IV - PROGRAM ACTIVITIES**

The variance for Item 2 for FY 08 is due to a decrease in the number of non candidate committees registering and reporting with the Commission due to the Tavares litigation and also due to a decrease in the number of candidates.

The variance in Item 3 is due to a continuing education campaign by the Commission staff to refer callers and class attendees to the website for information. In addition, we emphasize the website at all presentations, and have referred to the website in all advertisements for training classes, etc, in the various newspapers. Additionally, news reporters and magazine articles have referred to the website.

The variance in Item 4 is due to an increased projection in training classes that as the year progressed, we believed was no longer necessary.

The variance in Item 5 is due to increased communication between various groups in the community and the Commission which allows for things to be resolved through phone discussions and meetings, rather than with advisory opinions. Many issues have been resolved through numerous opinions published over the last 3 years, in addition to the "clean-up or "shepardization" of opinions we did throughout 2006 and 2007.

The variance in Item 6 is due to an increase in compliance. After we caught up with the three-year backlog in reviewing reports, candidates appear to have become more careful in filing their reports, in compliance and have sought more information from the Commission before acting. Additionally, strides have been made in putting a large amount of current information on our website for information.

The variance in Item 7 is due to a more aggressive program in pursuing late reports.

The variance in Item 8 has been occurring over the last 12-15 years. The \$2 check-off (now \$3) has been steadily declining since inception. Additionally, a number of other agencies have added check-offs to the tax

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: CAMPAIGN SPENDING COMMISSION**

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**11 01 04 01  
AGS 871**

form, leaving taxpayers with a laundry list to chose from.

The variance in Item 10 is due to it being an estimate of phone call assistance as well as classes offered. The user manual is posted on-line and many candidates and treasurers chose to follow the manual rather than attend classes, and make phone calls whenever assistance is needed.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: OFFICE OF ELECTIONS

PROGRAM-ID: AGS-879

PROGRAM STRUCTURE NO: 11010402

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	18.00	3.00	-	15.00	83	18.00	3.00	-	15.00	83	18.00	18.00	+	0.00	0
EXPENDITURES (\$1000's)	10,022	7,933	-	2,089	21	2,895	708	-	2,187	76	7,395	9,499	+	2,104	28
TOTAL COSTS															
POSITIONS	18.00	3.00	-	15.00	83	18.00	3.00	-	15.00	83	18.00	18.00	+	0.00	0
EXPENDITURES (\$1000's)	10,022	7,933	-	2,089	21	2,895	708	-	2,187	76	7,395	9,499	+	2,104	28

	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
PART II: MEASURES OF EFFECTIVENESS										
1. # ELIG PERSONS REGIS AS % TOTAL ELIG TO VOTE	76	76	+	0	0	76	76	+	0	0
2. # REG VOTERS WHO VOTE AS % OF REGISTERED VOTERS	0	0	+	0	0	60	60	+	0	0
3. % OF MANUAL AUDIT PRECNTS MATCH COMP GEN RESULTS	0	0	+	0	0	100	100	+	0	0
4. % POLL BOOK AUDIT PRECNTS MATCH COMP GEN RESULTS	0	0	+	0	0	100	100	+	0	0
5. # COMPLAINTS & CHALLENGES TO ELECTION SYSTEM	0	0	+	0	0	3	3	+	0	0
6. # COMPLAINTS FILED & RESLVD AS % TOT COMPL RECD	100	100	+	0	0	100	100	+	0	0

PART III: PROGRAM TARGET GROUP										
1. RESIDENTS ELIGIBLE TO VOTE (THOUSANDS)	848	848	+	0	0	848	848	+	0	0

PART IV: PROGRAM ACTIVITY										
1. PRVD VTR REGIS SVCS TO QUAL CITIZENS (000'S)	650	650	+	0	0	650	650	+	0	0
2. PROVIDE VOTER EDUCATION SERVICES (000'S)	650	650	+	0	0	650	650	+	0	0
3. PROVIDE VOTER ORIENTATION TO NTRLZD CITS (000'S)	0	0	+	0	0	0	0	+	0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: OFFICE OF ELECTIONS**

**11 01 04 02  
AGS 879**

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### **PART I - EXPENDITURES AND POSITIONS**

FY 08 - Positions - Variance represents delay in the conversion of 15 exempt positions to civil service that was approved by the 2007 Legislature.

FY 09 - 1st Qtr. - Positions - Variance represents delay in the conversion of 15 exempt positions to civil service that was approved by the 2007 Legislature.

FY 08 - Expenditures - Variance represents overestimated cost for the direct electronic voting and vote counting system.

FY 09 - 1st Qtr. - Expenditures - Variance represents overestimated other current costs expected in the quarter. Costs will be represented in remaining quarters of the fiscal year.

### **PART II - MEASURES OF EFFECTIVENESS**

No significant variances.

### **PART III - PROGRAM TARGET GROUPS**

No significant variances.

### **PART IV - PROGRAM ACTIVITIES**

No significant variances.

## VARIANCE REPORT

PROGRAM TITLE:

FISCAL MANAGEMENT

12/13/08

PROGRAM-ID:

PROGRAM STRUCTURE NO: 1102

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	+ CHANGE		%	BUDGETED	ACTUAL	+ CHANGE		%	BUDGETED	ESTIMATED	+ CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	470.50	426.00	-	44.50	9	473.50	430.00	-	43.50	9	473.50	471.50	-	2.00	0
EXPENDITURES (\$1000's)	610,413	602,508	-	7,905	1	170,927	170,596	-	331	0	464,728	464,065	-	663	0
TOTAL COSTS															
POSITIONS	470.50	426.00	-	44.50	9	473.50	430.00	-	43.50	9	473.50	471.50	-	2.00	0
EXPENDITURES (\$1000's)	610,413	602,508	-	7,905	1	170,927	170,596	-	331	0	464,728	464,065	-	663	0
					FISCAL YEAR 2007-08					FISCAL YEAR 2008-09					
					PLANNED	ACTUAL	+ CHANGE		%	PLANNED	ESTIMATED	+ CHANGE		%	
PART II: MEASURES OF EFFECTIVENESS															
1. AV ANNUAL RATE OF RETURN ON INVESTMENTS					3	4	+	1	33	3	3	+	0	0	
2. AV LENGTH OF TIME BETWEEN AUDITS-DEPARTMENT AUDITS					0	0	+	0	0	0	0	+	0	0	
3. WEIGHTED AVERAGE DAYS TO ISSUE REFUNDS					78	42	-	36	46	78	42	-	36	46	

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## VARIANCE REPORT

PROGRAM TITLE:

REVENUE COLLECTION

PROGRAM-ID:

12/13/08

PROGRAM STRUCTURE NO: 110201

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	404.50	366.00	- 38.50	10	407.50	370.00	- 37.50	9	407.50	406.50	- 1.00	0
EXPENDITURES (\$1000's)	25,805	25,767	- 38	0	4,506	4,302	- 204	5	20,435	22,042	+ 1,607	8
TOTAL COSTS												
POSITIONS	404.50	366.00	- 38.50	10	407.50	370.00	- 37.50	9	407.50	406.50	- 1.00	0
EXPENDITURES (\$1000's)	25,805	25,767	- 38	0	4,506	4,302	- 204	5	20,435	22,042	+ 1,607	8
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. % AUDITS RESULTING IN ADJUSTMENTS					85	93.1	+ 8.1	10	85	85	+ 0	0
2. PERCENT OF DELINQUENT TAXES COLLECTED					31	31	+ 0	0	31	35	+ 4	13
3. WEIGHTED AVERAGE DAYS TO ISSUE REFUNDS					78	42	- 36	46	78	42	- 36	46



Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 11020101

TAXATION

TAX-100

## VARIANCE REPORT

REPORT V61

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	195.50	170.00	- 25.50	13	195.50	176.00	- 19.50	10	195.50	195.50	+ 0.00	0
	9,357	9,343	- 14	0	1,871	1,878	+ 7	0	6,344	6,981	+ 637	10
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	195.50	170.00	- 25.50	13	195.50	176.00	- 19.50	10	195.50	195.50	+ 0.00	0
	9,357	9,343	- 14	0	1,871	1,878	+ 7	0	6,344	6,981	+ 637	10

PART II: MEASURES OF EFFECTIVENESS	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
1. AVE BUSINESS DAYS TO DEPOSIT CHECKS FROM TAXPAYERS	55	16	- 39	71	55	16	- 39	71
2. % NON-WORKLISTED REFUNDS COMPLETED IN 45 BUS DAYS	83	84	+ 1	1	83	84	+ 1	1
3. AVERAGE CALL ANSWER RATE	61	81	+ 20	33	61	80	+ 19	31
4. AVE CAL DAYS TO RESPOND TO PAPR/ELEC CORRESPDNCE	18	16	- 2	11	18	16	- 2	11
5. % OF RETURNS AUDITED AS % OF RETURNS FILED	0.4	2.0	+ 1.6	400	0.4	1.5	+ 1.1	275
6. % OF RETURNS AUDITED RESULTING IN ADJUSTMENTS	85	93.1	+ 8.1	10	85	85	+ 0	0
7. % INCR/DECR IN TOTAL DELINQUENT TAXES OUTSTANDING	10	9	- 1	10	10	9	- 1	10
8. % INC/DEC ELECTRONIC FILINGS OVER PRIOR FISCAL YR	7	20	+ 13	186	9	20	+ 11	122
9. PERCENT ERROR IN FORECASTING GENERAL FUND REVENUES	3	2.1	- 0.9	30	3	3	+ 0	0

PART III: PROGRAM TARGET GROUP												
1. NUMBER OF TAXPAYERS FILING RETURNS	1145000	1039072	- 105928	9	1157000	1040000	- 117000	10				
2. NUMBER OF CALLERS REQUESTING PERSONAL ASSISTANCE	340000	214223	- 125777	37	345000	214000	- 131000	38				
3. NO. OF PAPER & ELECTRONIC CORRESPONDENCE RECEIVED	85000	49754	- 35246	41	90000	50000	- 40000	44				
4. NO. OF ACTIVE BUSINESS LICENSES DURING FISCAL YEAR	517119	517000	- 119	0	517119	517000	- 119	0				
5. TOTAL DELINQUENT TAXES OUTSTANDING DURING THE FY	360	350	- 10	3	360	350	- 10	3				

PART IV: PROGRAM ACTIVITY												
1. NUMBER OF TAX RETURNS FILED	672000	709969	+ 37969	6	678000	710000	+ 32000	5				
2. NO. TELEPHONE CALLS SERVICED BY CUSTOMER SVC REP	218000	167887	- 50113	23	220000	168000	- 52000	24				
3. NO. OF PAPER & ELECTRONIC CORRESPONDENCE RECEIVED	82000	49544	- 32456	40	84000	50000	- 34000	40				
4. NUMBER OF RETURNS AUDITED	0.1	0.1	+ 0	0	0.1	0.1	+ 0	0				
5. NUMBER OF ASSESSMENTS MADE	6500	12973	+ 6473	100	6500	8500	+ 2000	31				
6. TOTAL AMOUNT OF COLLECTION MADE WITH ASSESSMENTS	65	38	- 27	42	65	24	- 41	63				
7. AMOUNT OF DELINQUENT TAXES COLLECTED	188	187	- 1	1	195	187	- 8	4				
8. NUMBER OF TAX LIENS FILED	5000	6071	+ 1071	21	5000	6000	+ 1000	20				
9. NUMBER OF LEVIES PROCESSED	3000	10314	+ 7314	244	3000	10000	+ 7000	233				
10. NUMBER OF TAX LAW CHANGES	60	15	- 45	75	60	20	- 40	67				

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 02 01 01  
TAX 100

### PROGRAM TITLE: TAXATION

#### PART I - EXPENDITURES AND POSITIONS

FY 2008:

The variance is due to employee turnover.

#### PART II - MEASURES OF EFFECTIVENESS

Item 1: The variance is directly attributed to additional staffing to process paper returns and payments, on-going streamlining efforts and utilization of technology to improve upon processing speeds.

Item 3: The variance is due to a decrease in calls received of 83,786 (from 368,000 in FY 07 to 284,214 in FY 08) and to substantial County Surcharge educational efforts that resulted in fewer County Surcharge calls than originally estimated.

Item 4: The variance is the result of concerted and ongoing streamlining efforts targeted towards more efficient workload management and providing additional training to staff.

Item 5: The variance is due to a change in reporting methodology. The number of returns audited now represents the number of audit cases completed.

Item 7: The variance increase is due to the under estimation of the economy and the ability of the taxpayer to pay their liabilities timely.

Item 8: The variance is believed to be attributable to the growing public confidence that electronic filing is safe and secure. Toward the later part of FY 08 the \$2.50 vendor fee for electronic filing was removed making electronic filing even more attractive.

Item 9: The variance is due to the severity of the national and global economic downturn.

#### PART III - PROGRAM TARGET GROUPS

Item 1: The variance is due to the economic downturn.

Item 2: The variance is due to a substantial County Surcharge educational effort made by the Department that resulted in a decrease in the total call volume as it related to the County Surcharge as originally projected.

Item 3: The variance is due to taxpayers being able to reach a customer representative over the telephone and to substantial County Surcharge educational efforts.

#### PART IV - PROGRAM ACTIVITIES

Item 2: Please refer to Part III, Item 2 above

Item 3: Please refer to Part III, Item 3 above

Item 5: Even though both Office and Field Audit staff are relatively new and are still undergoing training they were able, through our limited scope theory of conducting audits, to increase their productivity.

Item 6: The variance is due to taxpayers disagreeing with our assessments and filing appeals.

Items 8 & 9: The variance is due to the ICS system, which has enhanced our ability to file liens and to pursue taxpayers and levy their accounts on a timely basis.

Item 10: The variance is due to increasing complexity of the tax law.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: TAX SERVICES AND PROCESSING

PROGRAM-ID: TAX-105

12/13/08

PROGRAM STRUCTURE NO: 11020103

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	138.00	128.00	- 10.00	7	138.00	127.00	- 11.00	8	138.00	138.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,275	8,365	+ 90	1	1,355	1,216	- 139	10	6,095	6,693	+ 598	10
TOTAL COSTS												
POSITIONS	138.00	128.00	- 10.00	7	138.00	127.00	- 11.00	8	138.00	138.00	+ 0.00	0
EXPENDITURES (\$1000's)	8,275	8,365	+ 90	1	1,355	1,216	- 139	10	6,095	6,693	+ 598	10
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. EXEC PGM STRUCTURE CHANGES NOT APPROVED BY LEG.					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: TAX SERVICES AND PROCESSING**

**11 02 01 03  
TAX 105**

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### **PART I - EXPENDITURES AND POSITIONS**

FY 2009: The variance is due to delay in hire.

### **PART II - MEASURES OF EFFECTIVENESS**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no measures of effectiveness are available for this program.

### **PART III - PROGRAM TARGET GROUPS**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no program target groups are available for this program.

### **PART IV - PROGRAM ACTIVITIES**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no program activities are available for this program.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

SUPPORTING SERVICES - REVENUE COLLECTIONS

12/13/08

PROGRAM-ID:

TAX-107

PROGRAM STRUCTURE NO: 11020104

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	71.00	68.00	- 3.00	4	74.00	67.00	- 7.00	9	74.00	73.00	- 1.00	1
EXPENDITURES (\$1000's)	8,173	8,059	- 114	1	1,280	1,208	- 72	6	7,996	8,368	+ 372	5
TOTAL COSTS												
POSITIONS	71.00	68.00	- 3.00	4	74.00	67.00	- 7.00	9	74.00	73.00	- 1.00	1
EXPENDITURES (\$1000's)	8,173	8,059	- 114	1	1,280	1,208	- 72	6	7,996	8,368	+ 372	5
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. EXEC PGM STRUCTURE CHANGES NOT APPROVED BY LEG.					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: SUPPORTING SERVICES - REVENUE COLLECTIONS**

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**11 02 01 04  
TAX 107**

### **PART I - EXPENDITURES AND POSITIONS**

FY 2007:

The variance is due to employee turnover.

### **PART II - MEASURES OF EFFECTIVENESS**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no measures of effectiveness are available for this program.

### **PART III - PROGRAM TARGET GROUPS**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no program target groups are available for this program.

### **PART IV - PROGRAM ACTIVITIES**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no program activities are available for this program.

## VARIANCE REPORT

PROGRAM TITLE:

FISCAL PROCEDURES AND CONTROL

PROGRAM-ID:

12/13/08

PROGRAM STRUCTURE NO: 110202

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	48.00	46.00	- 2.00	4	48.00	45.00	- 3.00	6	48.00	47.00	- 1.00	2
EXPENDITURES (\$1000's)	3,158	3,156	- 2	0	949	939	- 10	1	2,299	2,380	+ 81	4
TOTAL COSTS												
POSITIONS	48.00	46.00	- 2.00	4	48.00	45.00	- 3.00	6	48.00	47.00	- 1.00	2
EXPENDITURES (\$1000's)	3,158	3,156	- 2	0	949	939	- 10	1	2,299	2,380	+ 81	4
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV IN-HSE TIME PROCESS PAYMENTS TO VENDORS (DAYS)					5	NO DATA	- 5	100	5	NO DATA	- 5	100
2. AVE LNGTH TIME BTW AUDITS,BY AGENCY OR FUNC (YEARS)					6	6	+ 0	0	6	6	+ 0	0



Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

ACCOUNTING SYSTEM DEVELOPMENT AND MAINTENANCE

12/13/08

PROGRAM-ID:

AGS-101

PROGRAM STRUCTURE NO: 11020201

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	7.00 562	7.00 447	+	0.00 115	0 20	7.00 132	7.00 130	+	0.00 2	0 2	7.00 430	7.00 466	+	0.00 36	0 8
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	7.00 562	7.00 447	+	0.00 115	0 20	7.00 132	7.00 130	+	0.00 2	0 2	7.00 430	7.00 466	+	0.00 36	0 8

PART II: MEASURES OF EFFECTIVENESS	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
	PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
1. % PROJECTS COMPLETED FOR NEW SYSTEMS/ENHANCEMENTS	90	50	-	40	44	90	75	-	15	17
2. % PROJECTS COMPLETED FOR ACCOUNTING MANUALS/FORMS	90	79	-	11	12	90	80	-	10	11
3. AV IN-HOUSE TIME TO PROCESS PAYMENTS TO VENDORS	5	NO DATA	-	5	100	5	NO DATA	-	5	100
4. PERCENTAGE OF LATE PAYMENTS	8	NO DATA	-	8	100	8	NO DATA	-	8	100
5. % OF PAYMENT VOUCHERS PROCESSED WITH NO ERRORS	95	NO DATA	-	95	100	95	NO DATA	-	95	100
6. AV TIME TO ISSUANCE OF CAFR - GOAL 6 MONTHS	6	NO DATA	-	6	100	6	NO DATA	-	6	100
7. AV TIME TO ISSUANCE OF QUARTERLY FINANCIAL REPORTS	4	NO DATA	-	4	100	4	NO DATA	-	4	100
8. AV TIME TO POST ALLOTMENT DOCUMENTS	4	NO DATA	-	4	100	4	NO DATA	-	4	100

PART III: PROGRAM TARGET GROUP															
1. NO. OF REQUESTS TO DEV NEW SYSTEMS/MODIFY EXISTING	8	9	+	1	13	8	9	+	1	13					
2. NO. REQUESTS NEW/CHANGES TO ACCOUNTING MANUALS/FORM	15	17	+	2	13	15	15	+	0	0					
3. NUMBER OF PAYMENT VOUCHERS PROCESSED (THOUSANDS)	87	NO DATA	-	87	100	87	NO DATA	-	87	100					
4. NO. OF DEPTS/AGENCIES RECEIVING FINANCIAL REPORTS	36	NO DATA	-	36	100	36	NO DATA	-	36	100					
5. NO. OF FINANCIAL REPORTS DISTRIBUTED TO DEPTS	11	NO DATA	-	11	100	11	NO DATA	-	11	100					

PART IV: PROGRAM ACTIVITY															
1. NO. OF HOURS - DEV OF NEW SYTEMS/MODIFY EXISTING	1800	621	-	1179	66	2400	2400	+	0	0					
2. NO. OF HOURS - MAINT/MGMT ACCOUNTING MANUALS/FORMS	2400	2642	+	242	10	1800	2500	+	700	39					
3. NO. OF CONTRACTS EXAMINED	2400	NO DATA	-	2400	100	2300	NO DATA	-	2300	100					
4. NO. OF PAYCHECKS ISSUED (N THOUSANDS)	284	NO DATA	-	284	100	284	NO DATA	-	284	100					
5. NO. OF CHECKS (NON-PAYROLL) ISSUED (IN THOUSANDS)	918	NO DATA	-	918	100	918	NO DATA	-	918	100					
6. NO. OF PAYMENTS MADE ELECTRONICALLY (IN THOUSANDS)	203	NO DATA	-	203	100	205	NO DATA	-	205	100					
7. NO. OF ALLOTMENT DOCUMENTS PROCESSED	3600	NO DATA	-	3600	100	3600	NO DATA	-	3600	100					

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 02 02 01  
AGS 101

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### PROGRAM TITLE: ACCOUNTING SYSTEM DEVELOPMENT AND MAINTENANCE

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#### **PART I - EXPENDITURES AND POSITIONS**

For Fiscal Year 2007-2008, the variance in expenditures is due to the Secretary II and Accountant IV positions being vacant for most of the year, and unexpended funds for hardware and software maintenance.

For the three remaining quarters of Fiscal Year 2008-2009, the variance in expenditures is due to collective bargaining.

#### **PART II - MEASURES OF EFFECTIVENESS**

For Fiscal Year 2007-2008, the variances for measure of effectiveness 1 and 2 are due to the vacant Secretary II and Accountant IV positions and the unanticipated difficulty of the projects.

For Fiscal Year 2008-2009, the variances for measure of effectiveness 1 and 2 are due to the adjustment of the measures to a more reasonable amount.

Because the Executive proposed FB 07-09 Program Structure was not approved, measure of effectiveness 3 through 8 does not apply to this program as reflected in Act 213, SLH 2007.

#### **PART III - PROGRAM TARGET GROUPS**

For Fiscal Year 2007-2008, the variances for program target group 1 and 2 are due to the number of requests received and the number projected.

For Fiscal Year 2008-2009, the variance for program target group 1 is due to the number of requests anticipated and the number projected.

Because the Executive proposed FB 07-09 Program Structure was not approved, program target group 3 through 5 does not apply to this program as reflected in Act 213, SLH 2007.

#### **PART IV - PROGRAM ACTIVITIES**

For Fiscal Year 2007-2008, the variances for program activity 1 and 2 are due to the vacant Secretary II and Accountant IV positions and the actual hours expended on each activity.

For Fiscal Year 2008-2009, the variance for program activity 2 is due to the increased hours available since the vacant Secretary II and Accountant IV positions have been filled.

Because the Executive proposed FB 07-09 Program Structure was not approved, program activity 3 through 7 does not apply to this program as reflected in Act 213, SLH 2007.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: EXPENDITURE EXAMINATION

12/13/08

PROGRAM-ID: AGS-102

PROGRAM STRUCTURE NO: 11020202

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09								
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%		
PART I: EXPENDITURES & POSITIONS																	
RESEARCH & DEVELOPMENT COSTS																	
POSITIONS																	
EXPENDITURES (\$1,000's)																	
OPERATING COSTS																	
POSITIONS	18.00	18.00	+	0.00	0	18.00	17.00	-	1.00	6	18.00	18.00	+	0.00	0		
EXPENDITURES (\$1000's)	1,108	1,134	+	26	2	260	252	-	8	3	848	913	+	65	8		
TOTAL COSTS																	
POSITIONS	18.00	18.00	+	0.00	0	18.00	17.00	-	1.00	6	18.00	18.00	+	0.00	0		
EXPENDITURES (\$1000's)	1,108	1,134	+	26	2	260	252	-	8	3	848	913	+	65	8		
						FISCAL YEAR 2007-08				FISCAL YEAR 2008-09							
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%		
PART II: MEASURES OF EFFECTIVENESS																	
1. EXEC PGM STRUCTURE CHANGES NOT APPROVED BY LEG.						NO DATA	NO DATA	+		0	0	NO DATA	NO DATA	+		0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 02 02 02  
AGS 102

**PROGRAM TITLE: EXPENDITURE EXAMINATION**

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### **PART I - EXPENDITURES AND POSITIONS**

For FY 2008-2009, the variance in positions is due to delay in obtaining an eligibility list of qualified applicants. The applicants on the first list did not possess payroll or equivalent experience. The program has requested another eligibility list and therefore could not fill the position as of the first quarter of FY 2008-2009. The increase in FY 2007-2008 expenditures is due to collective bargaining increases. The difference for the first quarter of FY 2008-2009 expenditure is attributed to the delay in filling the vacant position.

### **PART II - MEASURES OF EFFECTIVENESS**

Executive program structure changes not approved by the Legislature. Because the Executive's proposed FB 07-09 program structure was not approved, no measures of effectiveness are available for this program. Data for measures of effectiveness is available upon request.

### **PART III - PROGRAM TARGET GROUPS**

Executive program structure changes not approved by the Legislature. Because the Executive's proposed FB 07-09 program structure was not approved, no program target groups are available for this program. Data for program target groups is available upon request.

### **PART IV - PROGRAM ACTIVITIES**

Executive program structure changes not approved by the Legislature. Because the Executive's proposed FB 07-09 program structure was not approved, no program activities are available for this program. Data for program activities is available upon request.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

RECORDING AND REPORTING

PROGRAM-ID:

AGS-103

PROGRAM STRUCTURE NO: 11020203

12/13/08

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	11.00	11.00	+	0.00	0	11.00	11.00	+	0.00	0	11.00	11.00	+	0.00	0
EXPENDITURES (\$1000's)	799	858	+	59	7	387	387	+	0	0	502	453	-	49	10
TOTAL COSTS															
POSITIONS	11.00	11.00	+	0.00	0	11.00	11.00	+	0.00	0	11.00	11.00	+	0.00	0
EXPENDITURES (\$1000's)	799	858	+	59	7	387	387	+	0	0	502	453	-	49	10
						FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. EXEC PGM STRUCTURE CHANGES NOT APPROVED BY LEG.						NO DATA	NO DATA	+	0	0	NO DATA	NO DATA	+	0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 02 02 03  
AGS 103

### **PROGRAM TITLE: RECORDING AND REPORTING**

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#### **PART I - EXPENDITURES AND POSITIONS**

For FY 2007-2008, the expenditure variance is primarily due to vacation payouts for retired employees. For FY 2008-2009, the projected variance is primarily due to budget restrictions.

#### **PART II - MEASURES OF EFFECTIVENESS**

Executive program structure changes were not approved by the legislature. Because the Executive's proposed FB 07-09 program structure was not approved, no measures of effectiveness are available for this program. Data for measures of effectiveness is available upon request.

#### **PART III - PROGRAM TARGET GROUPS**

Executive program structure changes were not approved by the legislature. Because the Executive's proposed FB 07-09 program structure was not approved, no program target groups are available for this program. Data for program target groups is available upon request.

#### **PART IV - PROGRAM ACTIVITIES**

Executive program structure changes were not approved by the legislature. Because the Executive's proposed FB 07-09 program structure was not approved, no program activities are available for this program. Data for program activities is available upon request.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: INTERNAL POST AUDIT

12/13/08

PROGRAM-ID: AGS-104

PROGRAM STRUCTURE NO: 11020204

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	12.00 689	10.00 717	- +	2.00 28	17 4	12.00 170	10.00 170	- +	2.00 0	17 0	12.00 519	11.00 548	- +	1.00 29	8 6
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	12.00 689	10.00 717	- +	2.00 28	17 4	12.00 170	10.00 170	- +	2.00 0	17 0	12.00 519	11.00 548	- +	1.00 29	8 6
						FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. NO. OF DEPT AUDITS COMPLETED AS % OF TOTAL PLANNED						100	100	+	0	0	100	100	+	0	0
2. NO. DEPT NEW AUDIT FINDINGS AS % FROM PRIOR YR'S						0	46	+	46	0	0	45	+	45	0
3. NO. DEPT AUDIT FINDINGS RESOLVED AS % TOTAL						100	47	-	53	53	100	45	-	55	55
4. AV LENGTH OF TIME BETWEEN AUDITS - DEPT AUDITS						0	0	+	0	0	0	0	+	0	0
5. NO. NON-DEPT AUDITS COMPLETED AS % PLANNED						100	100	+	0	0	100	100	+	0	0
6. NO. NON-DEPT NEW AUDIT FINDINGS AS % PRIOR YR'S						0	22	+	22	0	0	20	+	20	0
7. NO. NON-DEPT AUDIT FINDINGS RESOLVED AS % TOTAL						100	25	-	75	75	100	25	-	75	75
8. AV LENGTH OF TIME BETWEEN AUDITS - NON-DEPT AUDITS						6	6	+	0	0	6	6	+	0	0
PART III: PROGRAM TARGET GROUP															
1. NUMBER OF DEPARTMENTAL AUDITS						32	32	+	0	0	32	32	+	0	0
2. NUMBER OF NON-DEPARTMENTAL AUDITS						306	306	+	0	0	306	306	+	0	0
3. NUMBER OF SPECIAL REQUEST AUDITS						10	10	+	0	0	10	10	+	0	0
PART IV: PROGRAM ACTIVITY															
1. FINANCIAL AUDITS						35	35	+	0	0	35	35	+	0	0
2. COMPLIANCE AUDITS						30	18	-	12	40	30	30	+	0	0
3. DEPT ANNUAL INTERNAL FINANCIAL STATEMENTS						4	0	-	4	100	4	0	-	4	100
4. ASSIST STATE AGENCIES W/PROCUREMENT OF AUDIT SVCS						3	8	+	5	167	3	0	-	3	100
5. APPROVE ESTAB OF & INCREASE IN PETTY CASH FUNDS						10	17	+	7	70	10	10	+	0	0
6. RESOURCE TO DEPTS ON ACCOUNTING PRINCIPLES/STDS						5	5	+	0	0	5	5	+	0	0



## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 02 02 04  
AGS 104

**PROGRAM TITLE: INTERNAL POST AUDIT**

### **PART I - EXPENDITURES AND POSITIONS**

There is no significant variance in expenditures in FY 2007-2008. There is no significant variance in expenditures in the first quarter of FY 2008-2009. There is no significant variance anticipated in expenditures for the remaining three quarters in FY 2008-2009.

The variance of two vacant positions in FY 2007-2008 was due to a shortage of qualified auditors in the private and public sector. The private sector employers are recruiting at salary levels much higher than what the State can offer. This reduces the pool of auditors available to be hired by the State. One vacant position was filled in the 2nd quarter of FY 2008-2009. The remaining vacant position will be eliminated at the end of FY 2008-2009.

There is no variance in items 1 and 6 in FY 2007-2008. There was an unfavorable variance in items 2 and 3 in FY 2007-2008 due to the two vacant positions. The favorable variance in items 4 and 5 in FY 2007-2008 was due to an increase in the activities above normal expectations.

There is no variance in items 1, 2, 5 and 6 in FY 2008-2009. The unfavorable variance in items 3 and 4 will be due to one position being vacant the entire year and the anticipated reduction of procurement request due to a change in law and procedures.

### **PART II - MEASURES OF EFFECTIVENESS**

There was no variance in items 1, 4, 5, and 8 in FY 2007-2008. There were unfavorable variances in items 2, 3, 6 and 7 in FY 2007-2008. The unfavorable variances were due to a shortage of resources of State departments to properly process financial transactions and resolve past audit findings.

No variance is anticipated in items 1, 4, 5 and 8 in FY 2008-2009. The unfavorable variance in items 2, 3, 6 and 7 in FY 2008-2009 will continue if the shortage of resources of State departments to properly process financial transactions and resolve past audit findings continues and this will revise the FY 2008-2009 planned expectations for these items.

### **PART III - PROGRAM TARGET GROUPS**

There is no variance in items 1, 2 and 3 in FY 2007-2008 and FY 2008-2009.

### **PART IV - PROGRAM ACTIVITIES**

## VARIANCE REPORT

PROGRAM TITLE:

FINANCIAL ADMINISTRATION

PROGRAM-ID:

12/13/08

PROGRAM STRUCTURE NO: 110203

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	18.00	14.00	- 4.00	22	18.00	15.00	- 3.00	17	18.00	18.00	+ 0.00	0
EXPENDITURES (\$1000's)	581,450	573,585	- 7,865	1	165,472	165,355	- 117	0	441,994	439,643	- 2,351	1
TOTAL COSTS												
POSITIONS	18.00	14.00	- 4.00	22	18.00	15.00	- 3.00	17	18.00	18.00	+ 0.00	0
EXPENDITURES (\$1000's)	581,450	573,585	- 7,865	1	165,472	165,355	- 117	0	441,994	439,643	- 2,351	1
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NEW INTERMEDIATE LEVEL					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

PROGRAM TITLE:

FINANCIAL ADMINISTRATION

PROGRAM-ID:

BUF-115

PROGRAM STRUCTURE NO: 11020301

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	18.00	14.00	-	4.00	22	18.00	15.00	-	3.00	17	18.00	18.00	+	0.00	0
EXPENDITURES (\$1000's)	8,183	8,568	+	385	5	1,847	1,730	-	117	6	6,336	6,378	+	42	1
TOTAL COSTS															
POSITIONS	18.00	14.00	-	4.00	22	18.00	15.00	-	3.00	17	18.00	18.00	+	0.00	0
EXPENDITURES (\$1000's)	8,183	8,568	+	385	5	1,847	1,730	-	117	6	6,336	6,378	+	42	1
						FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. AV ANN RATE OF RETURN ON STATE TREASRY INVSTMTS						3	4	+	1	33	3	3	+	0	0
2. RATE OF INT PD ON STATE BONDS REL TO BOND INDEX(%)						90	95	+	5	6	90	90	+	0	0
3. % TREASURY TRANSACTNS UNRECONCILED AFTER 30 DAYS						8	54	+	46	575	8	8	+	0	0
4. %INCR IN NEW UNCLAIMED PROP HOLDER REPTS FILED						3	10	+	7	233	4	4	+	0	0
5. % INCR IN UNCLAIMED PROPERTY AMOUNTS REPORTED						1	-14	-	15	1500	1	1	+	0	0
6. %INCR IN RETURNS OF UNCLMD PROP TO RIGHTFUL OWNERS						3	30	+	27	900	4	4	+	0	0
PART III: PROGRAM TARGET GROUP															
1. STATE DEPARTMENTS						20	20	+	0	0	20	20	+	0	0
2. STATE INVESTMENT ACCOUNTS						9	9	+	0	0	9	9	+	0	0
3. STATE FUND INVESTMENTS (\$ MILLIONS)						1374	1420	+	46	3	1641	1413	-	228	14
4. LOCAL AND MAINLAND FINANCIAL INSTITUTIONS						11	11	+	0	0	11	11	+	0	0
5. UNCLAIMED PROPERTY HOLDERS						10000	11227	+	1227	12	10000	11800	+	1800	18
6. OWNERS OF UNCLAIMED PROPERTY						80000	92119	+	12119	15	80000	95000	+	15000	19
PART IV: PROGRAM ACTIVITY															
1. NO. OF STATE BOND ISSUES UNDERTAKEN						8	6	-	2	25	7	10	+	3	43
2. # STATE BOND CALLS AND/OR REDEMPTIONS INITIATED						0	2	+	2	0	0	0	+	0	0
3. NO. OF STATE BOND ACCOUNTS/HOLDERS SERVICED						68	30	-	38	56	68	30	-	38	56
4. AMOUNT OF STATE FUNDS MANAGED (IN MILLIONS)						4141	3842	-	299	7	4323	3823	-	500	12
5. NO. OF STATE AGENCY ACCOUNTS SERVICED						389	368	-	21	5	389	368	-	21	5
6. NO. OF UNCLAIMED PROPERTY CLAIMS PAID						5419	9748	+	4329	80	5617	9750	+	4133	74
7. AMOUNT OF UNCLAIMED PROPERTY CLAIMS PAID (000'S)						5225	5938	+	713	14	5250	5940	+	690	13

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**11 02 03 01  
BUF 115**

### **PROGRAM TITLE: FINANCIAL ADMINISTRATION**

#### **PART I - EXPENDITURES AND POSITIONS**

##### **FY 2007-08**

The variance in positions in FY 2008 was due to four (4) vacant positions. All four (4) vacant positions have been filled as of November 19, 2008. The variance in FY 2008 expenditures is primarily attributed to an increase in the expenditure ceiling of \$500,000 that was approved by the Governor for the Unclaimed Property Program. The approved increase in the expenditure ceiling was to enable additional payments of unclaimed property claims to their rightful owners.

##### **FY 2008-09**

The variance in positions during the 1st quarter of FY 2009 is attributed to three (3) vacant positions. As of November 19, 2008 all vacant positions have been filled. The variance in 1st quarter FY 2009 expenditures is attributed primarily to a lower amount of unclaimed property claims that were paid during the 1st quarter than was planned. For the remainder of FY 2009, we anticipate to expend funds as planned.

#### **PART II - MEASURES OF EFFECTIVENESS**

The variance in item 1 for FY 2008 is attributed to market driven investment yields that were higher than projected and reflect the difficulty of precise projections. Estimates for FY 2009 take into consideration current lower interest rate trends.

The variance in item 3 for FY 2008 is attributed to a computer server failure that occurred between October and November 2007. The computer server failure required the Treasury operations staff to re-input account transactions data over a 3 to 4 month period and this resulted in delays in the monthly reconciliation of Treasury transactions. The program anticipates that planned performance will be attained by the end of FY 2009.

The variance in items 4 and 6 is attributed to increased outreach efforts of the Unclaimed Property program to educate holders and owners of unclaimed property of the reporting requirements and potential for funds to be claimed. Projections for FY 2009 have been adjusted accordingly.

The variance in item 5 is attributed to the difficult nature of projecting with any degree of certainty the amounts of unclaimed property funds based on the actual experience in FY 2008.

#### **PART III - PROGRAM TARGET GROUPS**

The variance in items 5 and 6 in FY 2008 is attributed to an increase in public awareness of the Unclaimed Property program as a result of the program's outreach efforts.

The variance in item 3 for FY 2009 is attributed to a more conservative projection of the average investment balance of State funds as compared to the planned figure.

#### **PART IV - PROGRAM ACTIVITIES**

The variance in item 1 for FY 2008 is due to the net effect of one less bond sale than originally planned for general obligation bonds, no bond sales completed for the Highways and Airports Divisions and one additional bond sale that was completed for the Harbors Division. The variance in FY 2009 is attributed to 3 additional planned bond sales. A total of 10 bond sales are now projected for FY 2009 as follows: one general obligation bond issue and nine revenue bond issues (one each for Highways, Airports, Harbors, Hawaiian Home Lands, Special Purpose, University and three for HCDH).

The variance in item 2 is attributed to one general obligation and one harbors bond calls/redemptions that occurred in FY 2008.

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**11 02 03 01  
BUF 115**

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### **PROGRAM TITLE: FINANCIAL ADMINISTRATION**

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The variance in item 3 is attributed to lower actual redemptions of bonds and coupons during FY 2008. Bonds are currently sold as book entry which results in a lower number of processing transactions with registered bond owners. The estimate for FY 2009 has also been adjusted accordingly.

The variance in item 4 for FY 2009 reflects lower projections based on actual figures for FY 2008 and are consistent with lower projections for State revenue growth made by the Council on Revenues.

The variance in items 6 and 7 for FY 2008 and FY 2009 is the result of the Unclaimed Property Program's outreach initiatives that have generated substantial amounts of additional claims and payments of reciprocal claims.

STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

DEBT SERVICE PAYMENTS

12/13/08

PROGRAM-ID:

BUF-915

PROGRAM STRUCTURE NO: 11020302

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
EXPENDITURES (\$1000's)	573,267	565,017	-	8,250	1	163,625	163,625	+	0	0	435,658	433,265	-	2,393	1
TOTAL COSTS															
POSITIONS	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
EXPENDITURES (\$1000's)	573,267	565,017	-	8,250	1	163,625	163,625	+	0	0	435,658	433,265	-	2,393	1
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09						
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%			
PART II: MEASURES OF EFFECTIVENESS															
1. NEW PROGRAM ID ESTABLISHED BY LEGISLATURE.					NO DATA	NO DATA	+	0	0	NO DATA	NO DATA	+	0	0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 02 03 02  
BUF 915

**PROGRAM TITLE: DEBT SERVICE PAYMENTS**

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### **PART I - EXPENDITURES AND POSITIONS**

FY 2007-08

The variances in expenditure in FY 2008 are attributed to revised bond issuance plan that included the delay of the FY 2008 1st half issuance.

FY 2009-09

There are no variances in 1st quarter expenditure. The variance in FY 09 debt service expenditures are due to anticipated savings due to lower actual interest rates than were used as assumptions for the FY 2009 budgeted debt service costs.

### **PART II - MEASURES OF EFFECTIVENESS**

This is a new program ID established by the 2007 Legislature; as such, no measures of effectiveness are available for this program.

### **PART III - PROGRAM TARGET GROUPS**

This is a new program ID established by the 2007 Legislature; as such, no program target groups are available for this program.

### **PART IV - PROGRAM ACTIVITIES**

This is a new program ID established by the 2007 Legislature; as such, no program activities are available for this program.



## STATE OF HAWAII

PROGRAM TITLE:

GENERAL SERVICES

PROGRAM-ID:

PROGRAM STRUCTURE NO: 1103

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	1,200.00	1,106.00	- 94.00	8	1,231.28	1,114.50	- 116.78	9	1,231.28	1,153.00	- 78.28	6
<b>EXPENDITURES (\$1000's)</b>	1,144,099	1,116,236	- 27,863	2	296,693	284,974	- 11,719	4	917,696	965,979	+ 48,283	5
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	1,200.00	1,106.00	- 94.00	8	1,231.28	1,114.50	- 116.78	9	1,231.28	1,153.00	- 78.28	6
<b>EXPENDITURES (\$1000's)</b>	1,144,099	1,116,236	- 27,863	2	296,693	284,974	- 11,719	4	917,696	965,979	+ 48,283	5
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. % STATE AGENCIES W/APPROVED RETENTION SCHEDULES		30	29	- 1	3		31	29	- 2	6		
2. % CERTIF ISSUED W/IN 5 CALNDR DAY WHERE LIST EXIST		75	82	+ 7	9		75	82	+ 7	9		
3. % CONTRACT GRIEVANCES SETTLED W/O 3RD PARTY ASST		90	95	+ 5	6		90	90	+ 0	0		
4. AV PRE-BID CONSTRUCTION EST AS % OF AV BID PRICE		100	101	+ 1	1		100	100	+ 0	0		
5. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST		30	25	- 5	17		30	30	+ 0	0		

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: LEGAL SERVICES

12/13/08

PROGRAM-ID: ATG-100

PROGRAM STRUCTURE NO: 110301

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	323.00	283.00	- 40.00	12	336.28	283.00	- 53.28	16	336.28	273.00	- 63.28	19
EXPENDITURES (\$1000's)	50,922	36,504	- 14,418	28	7,837	7,557	- 280	4	39,938	31,365	- 8,573	21
TOTAL COSTS												
POSITIONS	323.00	283.00	- 40.00	12	336.28	283.00	- 53.28	16	336.28	273.00	- 63.28	19
EXPENDITURES (\$1000's)	50,922	36,504	- 14,418	28	7,837	7,557	- 280	4	39,938	31,365	- 8,573	21
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. # OF CASES SETTLED, TRIED OR DECIDED					25000	24766	- 234	1	26000	25800	- 200	1
2. # OF INVESTIGATIONS COMPLETED					5200	4398	- 802	15	5300	4488	- 812	15
3. # LEGAL OPINIONS & ADVICE ISSUED					1700	2024	+ 324	19	1700	2158	+ 458	27
4. #CONTRACTS, RULES REVIEWED AND/OR APPROVED					6400	5982	- 418	7	6400	6277	- 123	2
5. # OF LEGISLATIVE BILLS REVIEWED					7100	11228	+ 4128	58	7100	8311	+ 1211	17
6. \$ AMOUNT OF JUDGMENTS COLLECTED FOR THE STATE					31000	21682	- 9318	30	31000	34761	+ 3761	12
7. CIV RECOVERIES DIV EFF RATNG:COLL OVER EXPENSE (%)					10	8	- 2	20	10	8	- 2	20
PART III: PROGRAM TARGET GROUP												
1. EMPLOYEES AND OFFICERS OF STATE GOVERNMENT					73000	73000	+ 0	0	73000	73000	+ 0	0
2. PEOPLE OF HAWAII (MILLIONS)					1.303	1.285	- 0.018	1	1.303	1.300	- 0.003	0
PART IV: PROGRAM ACTIVITY												
1. # HOURS-PREP/APPR FOR ADMIN HRG, PUB MTG, CT APP					78000	84554	+ 6554	8	78000	78000	+ 0	0
2. # HOURS - LEGAL RESEARCH, FACT GATHERING/DISCOVERY					94000	99737	+ 5737	6	94000	94000	+ 0	0
3. # HOURS-LEGAL OPINIONS, ADVICE ISSUED					31000	33384	+ 2384	8	31000	31000	+ 0	0
4. # HOURS-REVIEW, APPROVAL OF RULES					30000	29920	- 80	0	30000	30000	+ 0	0
5. # HOURS-MATTERS RELATING TO CONTRACTS					12000	12155	+ 155	1	12000	12000	+ 0	0
6. # HOURS-MATTERS RELATING TO LEGISLATION					11000	10958	- 42	0	11000	11000	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 01  
ATG 100

### PROGRAM TITLE: LEGAL SERVICES

#### **PART I - EXPENDITURES AND POSITIONS**

to addition of cold cases and sex offender cases.

In FY 2008, there was an expenditure variance of \$14.4 million. this variance consisted of; 1) Interdepartmental - \$4.5 million; 2) Federal - \$4.0 million; 3) Trust - \$2.9 million and; 4) Revolving - \$1.8 million. As of June 30, 2008, the Legal Services Division had forty permanent position vacancies, of which seven were Deputy Attorneys General, twenty-two were professional and eleven were clerical. As of the end of the first quarter, the department had fifty-three vacancies, of which nine were Deputy Attorneys General, twenty-eight Professional and sixteen clerical. We continue to experience turnover in Deputy positions and difficulty finding qualified candidates from the DHRD lists.

#### **PART II - MEASURES OF EFFECTIVENESS**

Item 2: The planned level had anticipated the number of investigations to increase by 10%, however they have leveled off.

Items 3: We experienced increased demand during FY 2008 for legal opinions across divisions.

Item 5: For FY 2008, we experienced a 58% increase over the planned number of legislative bills reviewed, due to an omission in the planned level for re-review of bills carried over from SLH 2007, plus there was an increase in the number of bills being submitted.

Item 6: The amount of judgments collected for the State was 30% (\$9.3 million) below planned due to the delay of an \$8 million case versus Central Pacific Bank. We expect this to be collected in FY 2009.

#### **PART III - PROGRAM TARGET GROUPS**

No significant variances.

#### **PART IV - PROGRAM ACTIVITIES**

Items 1 - 3: The actual hours for trial preparation, legal research, and legal opinions were over planned levels by 6% to 8%, which is attributable

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: INFORMATION PROCESSING &amp; COMM SERVICES

PROGRAM-ID: AGS-131

PROGRAM STRUCTURE NO: 110302

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	203.00	186.00	- 17.00	8	203.00	184.00	- 19.00	9	203.00	203.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	21,026	20,543	- 483	2	5,097	5,050	- 47	1	12,916	12,935	+ 19	0
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	203.00	186.00	- 17.00	8	203.00	184.00	- 19.00	9	203.00	203.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	21,026	20,543	- 483	2	5,097	5,050	- 47	1	12,916	12,935	+ 19	0
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. REQUESTS FOR IP SVCS COMPLTD ON SCHED AS % TTL CMP					82	82	+ 0	0	82	81	- 1	1
2. % OF PRODUCTION JOBS RUN ON SCHEDULE					99	99	+ 0	0	99	99	+ 0	0
3. PRODUCTION JOBS RERUN AS % OF TOTAL PRODUCTION JOB					1	1	+ 0	0	1	1	+ 0	0
4. COMPUTER DOWNTIME AS % OF TOTAL OPERATIONAL TIME					1	1	+ 0	0	1	1	+ 0	0
5. # TROUBLE CALLS RESOLVED AS % CALLS RECD BY NCU					100	99.5	- 0.5	1	100	100	+ 0	0
6. USER EVALUATION OF QUALITY OF COMMUNICTN SVCS					85	86	+ 1	1	85	87	+ 2	2
<b>PART III: PROGRAM TARGET GROUP</b>												
1. STATE USER AGENCIES					21	21	+ 0	0	21	21	+ 0	0
<b>PART IV: PROGRAM ACTIVITY</b>												
1. # COMPUTERS SPPTD AT STATE'S CENTRAL COMP FACILITY					30	266	+ 236	787	30	270	+ 240	800
2. NUMBER OF REFERRALS/REQUESTS REVIEWED					55	65	+ 10	18	55	55	+ 0	0
3. NUMBER OF IP APPLICATIONS DEVELOPED & MAINTAINED					72	72	+ 0	0	72	76	+ 4	6
4. # OF TROUBLE CALLS REC'D BY NETWORK CONTROL UNIT					12000	16229	+ 4229	35	12000	12000	+ 0	0
5. # OF REPAIR & MAINTENANCE SERVICE CALLS RECEIVED					2750	3011	+ 261	9	2750	2800	+ 50	2
6. TOTAL NO. OF TELEPHONE STATIONS					18000	18000	+ 0	0	18000	18000	+ 0	0
7. TOTAL NO. OF VIDEO CONF CTRS ON NETWORKS					6	6	+ 0	0	6	6	+ 0	0
8. TOTAL NUMBER OF MICROWAVE SITES					15	15	+ 0	0	15	15	+ 0	0
9. TOTAL NO. OF IT STRATEGIC PLANNING MEETINGS					1	12	+ 11	1100	1	12	+ 11	1100

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 03 02  
AGS 131

**PROGRAM TITLE: INFORMATION PROCESSING & COMM SERVICES**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance in positions for FY 2007-08 and the first quarter of FY 2008-09 is due to ongoing vacancies. Recruitment of information technology positions has been difficult due to the increased demand for computer specialists in the last several years and the competitive salaries in the private sector. The variance in the actual expenditures in FY 2007-08 is due to collective bargaining that was added to the initial program appropriation. The variance in expenditure in the first quarter of FY 2008-09 reflects the ongoing vacancies and the deferral of costs due to credit transactions or incomplete contractual agreements. The variance in the last three quarters of FY 2008-09 reflects deferred contractual costs that will be incurred later in the fiscal year.

### **PART II - MEASURES OF EFFECTIVENESS**

There are no significant variances in the program activities.

### **PART III - PROGRAM TARGET GROUPS**

There is no variance in the program target group.

### **PART IV - PROGRAM ACTIVITIES**

#1 - This number has risen due to a correction in count process to more closely align with the defined activity. The number represents the true number of computers supported by ICSD and not just that of one branch as previously reported. The number does not include the number of attached peripherals (tape systems, disk systems, printers, etc) attached to those devices.

Items 2 and 4 for fiscal year 2007-2008 reflect increases in the number of referrals/requests reviewed and the number of trouble called received.

#9 - This number has risen as now within ICSD, there is one strategic meeting each month to ensure closer program alignment with customer needs.

## STATE OF HAWAII

PROGRAM TITLE:

ARCHIVES - RECORDS MANAGEMENT

PROGRAM-ID:

AGS-111

PROGRAM STRUCTURE NO: 110303

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	20.00	16.00	-	4.00	20	20.00	19.00	-	1.00	5	20.00	20.00	+	0.00	0
EXPENDITURES (\$1000's)	1,070	861	-	209	20	213	204	-	9	4	686	701	+	15	2
TOTAL COSTS															
POSITIONS	20.00	16.00	-	4.00	20	20.00	19.00	-	1.00	5	20.00	20.00	+	0.00	0
EXPENDITURES (\$1000's)	1,070	861	-	209	20	213	204	-	9	4	686	701	+	15	2

	FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
	PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS										
1. % OF STATE AGENCY/SUBDIV W/APPROVED RETEN SCHDLS	30	29	-	1	3	31	29	-	2	6
2. % OF STORAGE CAPACITY FILLED AT RECORDS CENTER	75	76	+	1	1	75	75	+	0	0
3. % REC DISPOSED AT REC CTR % TOT REC ELIG FOR DEST	80	66	-	14	18	80	60	-	20	25
4. % AT-RISK HOLD APPROPRIATELY TREATED/HOUSED/REFOR	3	3	+	0	0	4	4	+	0	0
5. % OF HOLDINGS DESCRIBED IN ONLINE CATALOG	63	61	-	2	3	66	65	-	1	2
6. % OF HOLDINGS DESCRIBED IN FINDING AIDS	93	93	+	0	0	93	95	+	2	2
7. % OF CUSTOMER REQ SVCD IN A TIMELY/ACCURATE MANNER	95	95	+	0	0	95	95	+	0	0
8. # ARTIFACTS ON LOAN TO HIST SITES & MUSEUMS	717	717	+	0	0	717	717	+	0	0

PART III: PROGRAM TARGET GROUP										
1. # OF STATE AGENCIES AND THEIR SUBDIVISIONS (BRANCH	1000	1000	+	0	0	1000	1000	+	0	0
2. # OF CUSTOMERS/STAKEHOLDERS (SERVICED)	11000	12037	+	1037	9	11000	12000	+	1000	9
3. # OF RECORDS IN ARCHIVES (CUBIC FEET)	15200	10451	-	4749	31	15300	10451	-	4849	32
4. # OF REC AT STATE REC CTR ELIG FOR DISPOS DUR FY	5300	3616	-	1684	32	5300	8300	+	3000	57
5. # ONLINE USERS ACCESSING ARCHIVES CATALOG/WEBSITE	51000	58585	+	7585	15	52000	60000	+	8000	15
6. # PUBLICATIONS/DOCUMENTARIES USING ARCHIVES MATER	24	24	+	0	0	24	24	+	0	0

PART IV: PROGRAM ACTIVITY										
1. NUMBER OF RECORDS STORED (CUBIC FEET)	45000	45434	+	434	1	45000	45000	+	0	0
2. NUMBER OF RECORDS SERIES SCHEDULED/REVISED	30	0	-	30	100	30	15	-	15	50
3. RECORDS RETRIEVED BY RECORDS CENTER	3500	1863	-	1637	47	3500	3400	-	100	3
4. RECORDS DISPOSED BY RECORDS CENTER (CUBIC FEET)	4700	2382	-	2318	49	4700	2000	-	2700	57
5. SVC CUSTOMERS AT HIST REC BR (# OF RETRIEVALS)	22400	25866	+	3466	15	22400	25000	+	2600	12
6. MAKE AT-RISK HOLD ACCESS THRU PRESERVATION TREAT	15000	26331	+	11331	76	15000	70000	+	55000	367
7. PROVIDE ACCESS TO HOLD INFO THRU ONLINE CATALOG	600	374	-	226	38	600	400	-	200	33
8. PROVIDE ACCESS TO REC THRU DESC FINDING AIDS	150	11	-	139	93	150	100	-	50	33
9. COLLECT/PRES PERM/HIST REC OF STATE GOV	100	132	+	32	32	100	100	+	0	0
10. # RECORDS AVAILABLE ONLINE FOR RESEARCH	2000	21309	+	19309	965	3000	90000	+	87000	2900

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 03  
AGS 111

### PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT

#### PART I - EXPENDITURES AND POSITIONS

Variances in the position count for FY 2007-2008 are the result of vacancies as follows: an Archivist III position was vacant for much of the year and filled for part of the time by an emergency hire; two Clerk-Typist II positions were vacant for much of the year and filled with emergency hires; and a new Library Tech V position was vacant for 9 months due to delays in establishing the position and recruitment. Variances in expenditures in fiscal year 2007-2008 are the result of the vacancies and the non-release of funding for our digital archives project. Variances for the first quarter of fiscal year 2008-2009 are due to vacancies and collective bargaining. Anticipate some variance for the remaining three quarters of fiscal year 2008-2009 due to two employees on leave without pay.

#### PART II - MEASURES OF EFFECTIVENESS

Variance of 18% in #3 for FY 2007-2008 is due to mold remediation activity in the records storage warehouse that temporarily closed access to the facility in the spring when most of the records disposal activity takes place. Variance in #3 for FY 2008-2009 is due to budget cuts as the amount of funding available for records disposal was reduced by 25%.

#### PART III - PROGRAM TARGET GROUPS

In FY 2006-2007 an inventory of the collections was conducted which resulted in a more accurate count of the collections and a new base number of 10,259 cubic feet. Since the base number was not changed in the current variance report, the incorrect old number of 15,200 cubic feet is being assessed. The variance in FY 2007-2008 for item #3 results from the use of the old number. The actual variance is a 2% increase as there are now 10,451 cubic feet in the collection. In item #4, the actual number of new records eligible for disposal in FY 2007-2008 was 3616 cubic feet a 32% difference from projected. For item #4 in FY 2008-2009 the base number has been increased from only new records eligible for disposal in the FY to all records eligible for disposal, including those held over from former years that agencies chose not to dispose because of audits, lawsuits and/or administrative need.

The variance for FY 2007-2008 for item #5 is due to improved access to indexes and records via the internet. We anticipate even greater increases for FY 2008-2009 as more content is added to our website.

#### PART IV - PROGRAM ACTIVITIES

In FY 2007-2008, no records were scheduled resulting in a 100% variance in item #2. This was due to continued illness of the principal archivist assigned to scheduling who was on medical leave or half-time status for the entire year and unable to resume those duties, and a new archivist who was being trained to schedule but unable to complete any during the FY as this employee spent a lot of time performing increased warehouse duties caused by the illness of one of two warehouse clerks. For FY 2008-2009, we anticipate a variance in item #2 due to continued illness of an archivist and a warehouse clerk.

The variance in item #3 and item #4 for FY 2007-2008 can partially be explained by a warehouse operations disruption caused by a mold problem, which closed off two-thirds of the storage area for close to two months while remediation took place. In addition, the variance in item #4 for FY 2007-2008 also reflects increased costs per box as changes in the law requires more records to be shredded.

The variance in FY 2007-2008 for item #5 reflects increased number of visitors, some of which can be explained by increased web exposure. For item #5 in FY 2008-2009, we propose raising the estimated retrievals to 25,000, a 12% increase from the planned number.

The variance in FY 2007-2008 for item #6 reflects scanning documents to provide alternative access, thus preserving the original records. This was accomplished by volunteers, a new hire and clerical staff. The volume of scanned records in FY 2008-2009 is projected to increase by 70,000 as more records are added to the web.

The variance for FY 2007-2008 in item #7 is due to a vacant archivist position and a shift of priorities to create more digital content for website



## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

**PROGRAM TITLE: ARCHIVES - RECORDS MANAGEMENT**

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11 03 03  
AGS 111

access. For FY 2008-2009, we have adjusted our estimates for item #7 downward by just over 30% to concentrate our efforts on continuing to create new digital content for web access.

The variance for FY 2006-2007 in item #8 is due to a vacant archivist position, the lack of clerical support to complete the labeling part of a collection that was processed but could not be counted until labeled, and the emphasis of staff on our digital collections project. We have adjusted our estimates for item #8 in FY 2008-2009 to reflect continued emphasis by staff on making collections available through our digital collections project, rather than finding aids.

The variance for FY 2007-2008 in item #9 is due to more records being transferred than anticipated. No variance is expected in FY 2008-2009.

The variance in item #10 for FY 2007-2008 is due to more records than anticipated being prepared for uploading to the web. For FY 2008-2009, we have adjusted our estimates for #10 to 90,000 in anticipation of approximately 70,000 new records being prepared and uploaded to our website.

## STATE OF HAWAII

PROGRAM TITLE:

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110304

WIRELESS ENHANCED 911 BOARD

AGS-891

## VARIANCE REPORT

REPORT V61

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
	9,000	4,198	-	4,802	53	200	0	-	200	100	8,800	9,000	+	200	2
	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
	9,000	4,198	-	4,802	53	200	0	-	200	100	8,800	9,000	+	200	2
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09						
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%			
PART II: MEASURES OF EFFECTIVENESS															
1. % PUB SAFETY ANSWERING PTS THT ARE PH II COMPLIANT					95	95	+	0	0	95	95	+	0	0	
2. % WIRELESS SERV PROVIDERS COMPLIANT W/ LEAST 1 PSAP					95	95	+	0	0	95	95	+	0	0	
3. # WSPS THAT ARE PHASE II COMPLIANT WITH ALL PSAPS					95	95	+	0	0	95	95	+	0	0	
4. EST % CELL PH USERS W/WIRELESS ENHANCED 911 PHII					95	95	+	0	0	95	95	+	0	0	
PART III: PROGRAM TARGET GROUP															
1. PUBLIC SAFETY ANSWERING POINTS - NUMBER					7	7	+	0	0	7	7	+	0	0	
2. WIRELESS SERVICE PROVIDERS - NUMBER					7	7	+	0	0	7	7	+	0	0	
PART IV: PROGRAM ACTIVITY															
1. TOTAL \$ AMT OF SURCHARGE COLLECTIONS IN FISCAL YR					7190000	7442841	+	252841	4	7330000	7330000	+	0	0	
2. TOTAL \$ AMT DISBURSED TO PSAPS IN THE FISCAL YEAR					1500000	2876241	+	1376241	92	1500000	1500000	+	0	0	
3. TOTAL \$ AMT DISBURSED TO WSPS IN THE FISCAL YEAR					684000	0	-	684000	100	698000	698000	+	0	0	
4. TOTAL \$ AMT DISBURSED TO BOARD ADMIN MATTERS IN FY					325000	289330	-	35670	11	332000	332000	+	0	0	

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: WIRELESS ENHANCED 911 BOARD**

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**11 03 04  
AGS 891**

### **PART I - EXPENDITURES AND POSITIONS**

We anticipate expenditures to be higher in FY09 than they were for FY08.  
No positions were added nor are we anticipating adding  
any positions in FY09.

### **PART II - MEASURES OF EFFECTIVENESS**

All measures of effectiveness have been met for FY 08. The same levels  
of measurement are anticipated for FY 09. At this time we have no reason  
to believe that these measures will not be fully satisfied for FY 09 as well.

### **PART III - PROGRAM TARGET GROUPS**

We have met the number of PSAPs and WSPs for FY 08 and we  
anticipate the same for FY 09.

### **PART IV - PROGRAM ACTIVITIES**

PSAPs will be submitting expenses for their equipment and software  
upgrades to include maintenance of their  
systems. The WSPs did not submit any expenses for FY08, however,  
they have requested reimbursement  
for expenses they incurred in FY06 and FY07. The WSP expenses are  
being considered by the Board.

## VARIANCE REPORT

PROGRAM TITLE:

PERSONNEL SERVICES

12/13/08

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110305

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	112.00	109.00	- 3.00	3	112.00	109.00	- 3.00	3	112.00	112.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	22,434	15,189	- 7,245	32	3,702	3,702	+ 0	0	18,424	18,664	+ 240	1
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	112.00	109.00	- 3.00	3	112.00	109.00	- 3.00	3	112.00	112.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	22,434	15,189	- 7,245	32	3,702	3,702	+ 0	0	18,424	18,664	+ 240	1
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. % CERTIF ISSUD W/IN 5 CALNDR DAYS WHERE LIST EXIST					75	82	+ 7	9	75	75	+ 0	0
2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST					30	26	- 4	13	30	30	+ 0	0

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

WORKFORCE ATTR, SELECT, CLASS &amp; EFFECT

PROGRAM-ID:

HRD-102

PROGRAM STRUCTURE NO: 11030501

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
<b>OPERATING COSTS</b>												
POSITIONS	99.00	96.00	- 3.00	3	99.00	96.00	- 3.00	3	99.00	99.00	+ 0.00	0
EXPENDITURES (\$1000's)	20,916	13,692	- 7,224	35	3,383	3,383	+ 0	0	17,225	17,411	+ 186	1
<b>TOTAL COSTS</b>												
POSITIONS	99.00	96.00	- 3.00	3	99.00	96.00	- 3.00	3	99.00	99.00	+ 0.00	0
EXPENDITURES (\$1000's)	20,916	13,692	- 7,224	35	3,383	3,383	+ 0	0	17,225	17,411	+ 186	1
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. % CERTIF ISSUD W/IN 5 CALNDR DAYS WHERE LIST EXIST					75	82	+ 7	9	75	75	+ 0	0
2. % CERTIF ISSUD W/IN 95 CALNDR DAYS LIST NOT EXIST					30	26	- 4	13	30	30	+ 0	0
3. % OF SELECTION ACTIONS TAKEN CHANGED BY APPEAL					1	0	- 1	100	1	1	+ 0	0
4. % OF CLASSIF ACTNS FOR FILLED PSNS COMPLTD IN 6 MO					95	100	+ 5	5	95	95	+ 0	0
5. % OF CLASSF ACTNS FOR NEW & VAC PSNS COMPL IN 3 MO					95	90	- 5	5	95	95	+ 0	0
6. % CLASSIFICATION ACTIONS TAKEN CHANGED BY APPEAL					1	0	- 1	100	1	1	+ 0	0
7. EMPLOYEES TRAINED AS A % OF TOTAL WORKFORCE					20	36	+ 16	80	20	20	+ 0	0
8. % CONTRACT GRIEVANCES SETTLED W/O 3RD PARTY ASSTNC					90	95	+ 5	6	90	90	+ 0	0
9. # GRIEV PER 1,000 EMPLOYEES IN BU'S UNDR DHRD JURIS					25	15	- 10	40	25	20	- 5	20
10. RATIO OF OPEN CLAIMS CLOSED DURING THE FISCAL YEAR					1	1.1	+ 0.1	10	1	1	+ 0	0
<b>PART III: PROGRAM TARGET GROUP</b>												
1. VACANCIES TO BE FILLED BY ELIGBLS & NON-COMP ACTNS					2000	1644	- 356	18	2000	1800	- 200	10
2. NUMBER OF CIVIL SERVICE POSITIONS					25000	18552	- 6448	26	25250	18000	- 7250	29
3. NUMBER OF NEW CIVIL SERVICE POSITIONS					750	273	- 477	64	500	200	- 300	60
4. EMPLOYEES IN THE CENTRALIZED MANAGEMENT GROUP					17627	17541	- 86	0	17627	17541	- 86	0
5. NUMBER OF CIVIL SERVICE CLASSES					1725	1582	- 143	8	1725	1550	- 175	10
6. CIVIL SERVICE EMPLOYEES					15197	15270	+ 73	0	15197	15270	+ 73	0
7. EXEMPT SERVICE EMPLOYEES					1930	1771	- 159	8	1930	1771	- 159	8
8. MIDDLE MANAGEMENT EMPLOYEES					350	371	+ 21	6	350	371	+ 21	6
9. FIRST-LINE SUPERVISORY EMPLOYEES					1300	1349	+ 49	4	1300	1349	+ 49	4
10. NON-MANAGEMENT EMPLOYEES					15477	15321	- 156	1	15477	15321	- 156	1
<b>PART IV: PROGRAM ACTIVITY</b>												
1. NO. APPLICANTS RECRUITD OR LOCATD (APPLC RECEIVD)					23000	25051	+ 2051	9	23000	23000	+ 0	0
2. NO. APPLICNTS EXAMIND (TOTL EXAMINED BY ALL MEANS)					12000	9497	- 2503	21	12000	12000	+ 0	0
3. # QUAL APPS REFRRD FOR PLACEMENT(ELIGBLS REFERRED)					30000	42586	+ 12586	42	30000	30000	+ 0	0
4. NUMBER OF POSITION CLASSIFICATION ACTIONS TAKEN					2750	2372	- 378	14	2500	2100	- 400	16
5. NUMBER OF CLASSIFICATION SPECIFICATIONS COMPLETED					165	137	- 28	17	165	180	+ 15	9
6. NO. OF EXEMPT POSITION REQUESTS ANALYZED/REVIEWED					360	1686	+ 1326	368	360	2000	+ 1640	456
7. PRICE/REPRICE DETERMINATIONS (NO. CLASSES REVIEWED)					150	166	+ 16	11	150	140	- 10	7
8. AUDIT, PERSONNEL ACTIONS (NO. OF ACTIONS REVIEWED)					68600	82904	+ 14304	21	68600	82904	+ 14304	21
9. TRAINING PROGRAMS CONDUCTED (NUMBER OF PROGRAMS)					350	371	+ 21	6	350	300	- 50	14
10. NUMBER OF FORMAL GRIEVANCES REVIEWED					450	492	+ 42	9	450	450	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 05 01  
HRD 102

**PROGRAM TITLE: WORKFORCE ATTR, SELECT, CLASS & EFFECT**

### **PART I - EXPENDITURES AND POSITIONS**

The variance in FY 2008 is due to fewer workers compensation claims and fewer unemployment benefit claims for employees in federal funded positions.

The variance in FY 2009 is due to collective bargaining augmentation and restrictions.

### **PART II - MEASURES OF EFFECTIVENESS**

Item 2. The variance is due, in part, to the additional time needed to train staff in the certification function using the NeoGov system.

Item 3. There was no selection action taken changed by appeal.

Item 6. No classification appeal was filed in FY 2008.

Item 7. The variance is due to a significant increase in the number of Drug and Alcohol Testing classes conducted by the Department to comply with the Bargaining Unit 01 Supplemental Agreement negotiated with the United Public Workers (UPW). The variance also reflects special classes (e.g. Managing the Multi-Generational Workforce) that were offered by request.

Item 9. The decrease in the number of grievances is largely due to a concerted effort to improve relations with the employee unions. This includes increased involvement in regular forum meetings with the UPW and HGEA on joint labor/management issues. In these forums, union stewards/agents and management representatives discussed and resolved mutual concerns that impacted both parties. Such forums help create and foster more harmonious and cooperative relations.

### **PART III - PROGRAM TARGET GROUPS**

Item 1. The variance is due to an overestimated planned figure.

Item 2. The variance is due to several factors: (a) Act 51/SLH 2004, which removed the Department of Education's (DOE) civil service positions from our jurisdiction; (b) transfer of approximately 300 School Health Aide positions to the DOE; and (c) a reflection of tightening budgetary conditions.

Item 3. The variance is due to an overestimated planned figure and the difficulty in projecting the number of new civil service positions that will be authorized and established in a given year.

### **PART IV - PROGRAM ACTIVITIES**

Item 2. The variance is due to the elimination of assembled tests, which was implemented in October.

Item 3. The variance is attributed to higher unemployment and changes made to streamline the recruitment process.

Item 4. The variance is due, in part, to an overestimated planned figure and a slowdown in civil service position actions for new positions.

Item 5. The variance is attributed to greater use of generic classes such as the General Professional series. This reduced the number of new classes that had to be developed and allowed staff to devote more time to research and develop new ways to classify positions.

Item 6. The variance is attributed to initiatives taken to improve the review of exempt position requests.

Item 7. The variance is due to the difficulty in projecting the number of new classes that will be established by the other jurisdictions.

Item 8. The variance is due to the mass update and audit of employee records related to the implementation of negotiated pay increases for all Bargaining Units pursuant to the collective bargaining agreements.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

SUPPORTING SERVICES - HUMAN RESOURCES DEV

12/13/08

PROGRAM-ID:

HRD-191

PROGRAM STRUCTURE NO: 11030502

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%		
PART I: EXPENDITURES & POSITIONS																	
RESEARCH & DEVELOPMENT COSTS																	
POSITIONS																	
EXPENDITURES (\$1,000's)																	
OPERATING COSTS																	
POSITIONS	13.00	13.00	+	0.00	0	13.00	13.00	+	0.00	0	13.00	13.00	+	0.00	0		
EXPENDITURES (\$1000's)	1,518	1,497	-	21	1	319	319	+	0	0	1,199	1,253	+	54	5		
TOTAL COSTS																	
POSITIONS	13.00	13.00	+	0.00	0	13.00	13.00	+	0.00	0	13.00	13.00	+	0.00	0		
EXPENDITURES (\$1000's)	1,518	1,497	-	21	1	319	319	+	0	0	1,199	1,253	+	54	5		
						FISCAL YEAR 2007-08					FISCAL YEAR 2008-09						
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%		
PART II: MEASURES OF EFFECTIVENESS																	
1. EXEC PGM STRUCTURE CHANGES NOT APPROVED BY LEG.						NO DATA	NO DATA	+		0	0	NO DATA	NO DATA	+		0	0



## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEV**

**11 03 05 02  
HRD 191**

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### **PART I - EXPENDITURES AND POSITIONS**

The was no significant variance in FY 2008.

The variance in FY 2009 is due to collective bargaining augmentation.

### **PART II - MEASURES OF EFFECTIVENESS**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no measures of effectiveness are available for this program.

### **PART III - PROGRAM TARGET GROUPS**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no program target groups are available for this program.

### **PART IV - PROGRAM ACTIVITIES**

Because the Executive's proposed FB 07-09 Program Structure was not approved, no program activities are available for this program.

STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

EMPLOYEE FRINGE BENEFIT ADMINISTRATION

12/13/08

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110306

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	109.00	101.00	- 8.00	7	126.00	110.00	- 16.00	13	126.00	126.00	+ 0.00	0
EXPENDITURES (\$1000's)	944,661	954,547	+ 9,886	1	256,076	253,471	- 2,605	1	766,445	813,098	+ 46,653	6
TOTAL COSTS												
POSITIONS	109.00	101.00	- 8.00	7	126.00	110.00	- 16.00	13	126.00	126.00	+ 0.00	0
EXPENDITURES (\$1000's)	944,661	954,547	+ 9,886	1	256,076	253,471	- 2,605	1	766,445	813,098	+ 46,653	6
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. AV TIME TO PROC INIT CHECK TO TERMNTG EMPlys (WKS)					3	4	+ 1	33	3	3	+ 0	0

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM

PROGRAM-ID: BUF-141

12/13/08

PROGRAM STRUCTURE NO: 11030601

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
<b>OPERATING COSTS</b>												
POSITIONS	83.00	78.00	- 5.00	6	99.00	85.00	- 14.00	14	99.00	99.00	+ 0.00	0
EXPENDITURES (\$1000's)	11,025	10,994	- 31	0	2,844	2,844	+ 0	0	10,856	11,266	+ 410	4
<b>TOTAL COSTS</b>												
POSITIONS	83.00	78.00	- 5.00	6	99.00	85.00	- 14.00	14	99.00	99.00	+ 0.00	0
EXPENDITURES (\$1000's)	11,025	10,994	- 31	0	2,844	2,844	+ 0	0	10,856	11,266	+ 410	4
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. AV TIME TO PROC INIT CHECK TO TERMNTG EMPlys (WKS)					3	4	+ 1	33	3	3	+ 0	0
2. % INITIAL MTHLY PENSION PROC W/IN 1 MTH AFTR RETIR					100	100	+ 0	0	100	100	+ 0	0
3. ANNUALIZED RETURN ON INVESTMENTS OVER PAST 5 YEARS					10	10.1	+ 0.1	1	10	7.5	- 2.5	25
<b>PART III: PROGRAM TARGET GROUP</b>												
1. ACTIVE MEMBERS					65700	66665	+ 965	1	66200	67300	+ 1100	2
2. RETIRED MEMBERS					36700	36270	- 430	1	37800	37300	- 500	1
3. INACTIVE VESTED MEMBERS					5600	5847	+ 247	4	5800	6000	+ 200	3
<b>PART IV: PROGRAM ACTIVITY</b>												
1. ANNUAL NUMBER OF NEW MEMBERS					5000	5766	+ 766	15	5000	5000	+ 0	0
2. ANNUAL NUMBER OF MEMBERS COUNSELED					4000	4111	+ 111	3	6000	6000	+ 0	0
3. ANNUAL NUMBER OF RETIREMENT BENEFIT COMPUTATIONS					6000	6160	+ 160	3	6500	6000	- 500	8
4. ANNUAL NUMBER OF NEW RETIREES					1800	1898	+ 98	5	1800	2000	+ 200	11
5. ANNUAL RETIREMNT BENEFIT PAYMNT AMOUNTS (MILLIONS)					750	796	+ 46	6	800	840	+ 40	5
6. ANNUAL NUMBER OF DECEASED MEMBER CLAIMS					1600	1013	- 587	37	1600	1600	+ 0	0
7. ANNUAL NUMBER OF REFUND PAYMENTS					900	494	- 406	45	1000	1000	+ 0	0
8. ASSETS (BILLIONS OF DOLLARS)					11	10.8	- 0.2	2	12	9	- 3	25
9. ANNUAL NET INVESTMENT INCOME (MILLIONS)					800	-461	- 1261	158	900	-1700	- 2600	289
10. ANNUAL RETURN ON INVESTMENTS					10	-3.5	- 13.5	135	10	-16	- 26	260

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 06 01  
BUF 141

**PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM**

### **PART I - EXPENDITURES AND POSITIONS**

Positions: FY 2008 and FY 2009 reflect 5.00 and 14.00 vacant permanent positions respectively that are pending personnel actions. The program is working to fill these positions by the fiscal year end.

Expenditures: FY 2008 variance in expenditures is primarily due to positions not being filled and only purchasing required equipment. Anticipated FY 2009 expenditures are based on the FY 2009 allocation which includes collective bargaining allocations.

### **PART II - MEASURES OF EFFECTIVENESS**

(Item 1) Average time to process initial checks to terminated employees (weeks)- the development and implementation of the ERS' new computer system required data conversion testing during the 3rd and 4th quarter of FY 2008, and as a result, checks could not be processed as frequently as in the past. The ERS' new system will be implemented during FY 2009 hence, the actual time to process these initial checks to terminated employees should decrease in the future from 4 weeks to 3 weeks.

(Item 3) Annualized return on investments over past 5 years - the variance for FY 2009 reflects the actual lower investment results for FY 2008.

### **PART III - PROGRAM TARGET GROUPS**

There are no significant variances.

### **PART IV - PROGRAM ACTIVITIES**

Fiscal Year 2008

(Item 1) Annual number of new members - The number of new members was underestimated. Forecasting the number of new members in any given year is difficult to determine due to many external variables.

(Item 3) Annual number of retiree benefit computations - ERS is encouraging other members to use the benefit calculators available on ERS' website. It is noted that there were 19,452 hits on the ERS website benefit calculator for the fiscal year ended June 30, 2008.

(Item 6) Annual number of deceased member claims - The amount of deceased member claims was overestimated for FY 2008. Forecasting the number of decedents in any given year is difficult to determine.

(Item 7) Annual number of refund payments - The low number of refund payments could be attributed to the lower number of terminations for Contributory and Hybrid plan members.

(Item 9) Annual net investment income (millions) - The stock and real estate markets took dramatic downturns during the second half of FY 2008 ERS' investment losses for FY 2008 was approximately 3.5%, which was only the fourth loss in the last 41 years.

(Item 10) Annual return on investments - ERS' annual return on investments for FY 2008 were impacted by the downturns in the stock and real estate markets during the second half of FY 2008.

Fiscal Year 2009

(Item 4) Annual number of new retirees - The ERS' Actuary estimated that approximately 11,000 out of the 24,000 eligible retirees will retire over the next 5 years. We anticipate that the number of new annual retirees will grow over these next 5 years.

(Item 5) Annual retirement benefit payment amounts (millions) - Since the ERS anticipates a growth in the number of new retirees, the total benefit payment amounts should also increase.

(Item 8) Assets (billions of dollars) - The market's downturn and global economic recession thus far in FY 2009 has resulted in significant losses in most investments classes worldwide. While it is anticipated that some recovery may take place during the remainder of FY 2009, it does not

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 03 06 01  
BUF 141

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**PROGRAM TITLE: EMPLOYEES' RETIREMENT SYSTEM**

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appear that all losses will be fully recovered. Thus, the ERS' FY 2009 assets should be lower than the FY 2008 level of \$10.8 billion in assets.

(Item 9) Annual net investment income (millions) - The stock and real estate market downturns have continued and are anticipated to remain volatile during FY 2009.

Item 10) Annual return on investments - ERS' annual return on investments for FY 2009 are projected to be adversely impacted by the continued downturn in the stock and real estate markets.

## STATE OF HAWAII

PROGRAM TITLE:

HAWAII EMPLOYER-UNION TRUST FUND

PROGRAM-ID:

BUF-143

PROGRAM STRUCTURE NO:

11030603

## VARIANCE REPORT

REPORT V61

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	26.00 11,681	23.00 13,273	- 3.00 + 1,592	12 14	27.00 859	25.00 481	- 2.00 - 378	7 44	27.00 3,796	27.00 4,281	+ 0.00 + 485	0 13
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	26.00 11,681	23.00 13,273	- 3.00 + 1,592	12 14	27.00 859	25.00 481	- 2.00 - 378	7 44	27.00 3,796	27.00 4,281	+ 0.00 + 485	0 13

PART II: MEASURES OF EFFECTIVENESS	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
1. % DOCUMENTS IMAGED BY END 1ST WRKNG DAY AFTER RCPT	95	99	+ 4	4	96	99	+ 3	3
2. AV NO. DAYS REQUIRED TO PROCESS ENROLLMNT TRNSCTNS	14	13	- 1	7	13	13	+ 0	0
3. PERCENTAGE OF ABANDONED CALLS	5	5	+ 0	0	5	5	+ 0	0
4. PERCENTAGE OF REFUNDS PROCESSED WITHIN 60 DAYS	70	60	- 10	14	70	65	- 5	7
5. % OF SHORTAGE CONDITIONS CLEARED WITHIN 60 DAYS	70	55	- 15	21	70	60	- 10	14
6. % PARTICIPANTS ATTENDING INFO SESSIONS IN ONE YEAR	20	1.5	- 18.5	93	20	20	+ 0	0
7. % OF TIME COMPUTER SYSTEM IS AVAILABLE DURING 1 YR	98	98	+ 0	0	98	98	+ 0	0
8. % COBRA FORM/NOTICES SENT W/IN REQUIRD TIME FRAME	99	99	+ 0	0	99	99	+ 0	0
9. % ELIG RETIREES/SPOUSES ENROLLD IN MEDICARE PART B	95	94	- 1	1	96	96	+ 0	0
10. NO. OF MINOR & MAJOR HIPAA VIOLATIONS PER YEAR	3	0	- 3	100	3	3	+ 0	0

PART III: PROGRAM TARGET GROUP									
1. TOTAL EMPLOYEES - (ACTIVES) FULL-TIME (STATE/CNTY)	53900	55125	+ 1225	2	54400	55600	+ 1200	2	
2. TOTAL EMPLOYEES - RETIRED	37900	37525	- 375	1	38400	38225	- 175	0	
3. TOTAL DEPENDENT BENEFICIARIES	76600	75165	- 1435	2	77600	75665	- 1935	2	
4. MEDICARE PREMIUM REIMBURSEMENT RECIPIENTS	37900	36366	- 1534	4	38900	37000	- 1900	5	
5. PERSONNEL AND FINANCE OFFICERS	500	500	+ 0	0	500	500	+ 0	0	

PART IV: PROGRAM ACTIVITY									
1. NEW ENROLLMENTS (ADDITIONS)	8400	7744	- 656	8	8900	8700	- 200	2	
2. TERMINATIONS (DELETIONS, CANCELLATIONS)	5900	6089	+ 189	3	6400	6300	- 100	2	
3. ENRLLMNT DATA CHGS (INS PLAN, NAME, ADDRESS, ETC.)	21300	22400	+ 1100	5	22300	23400	+ 1100	5	
4. COBRA ENROLLMENTS	3000	3200	+ 200	7	3100	3300	+ 200	6	
5. OUTREACH/EDUC BENEFIT BRIEFING SESSIONS CONDUCTED	120	115	- 5	4	120	120	+ 0		

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 06 03  
BUF 143

**PROGRAM TITLE: HAWAII EMPLOYER-UNION TRUST FUND**

### **PART I - EXPENDITURES AND POSITIONS**

FY 2007-08

The variance in FY 08 expenditures is due to the implementation of a new benefits administration system. The increase in the expenditure ceiling of \$2,530,734 was approved by the Governor to cover the full cost of the new benefits administration system. The FY 08 variance in positions is due to three (3) vacant positions. One position was filled in September 2008 and the other positions are pending position re-descriptions and review of operational requirements.

FY 2008-09

Expenditure and positions - The two (2) vacant positions as of the 1st quarter of FY 09 are expected to be filled by fiscal year end. The variance in expenditures is due to delay in encumbrance of computer system maintenance. For the remainder of FY 09, we are anticipating to expend funds as planned.

### **PART II - MEASURES OF EFFECTIVENESS**

(Item 4) The variance in FY 08 and FY 09 for % of refunds processed within 60 days is due to the lags in refunds for Premium Conversion Plan participants. In addition, refund conditions occur more frequently due to employees receiving a paycheck after their termination date due to the payroll lag.

(Item 5) The variance in FY08 and FY 09 for % of shortage conditions cleared within 60 days is due to system driven lags in the recordation of health benefit plan(s) cancellations due to non payment.

(Item 6) The variance in FY 08 for % of participants attending info sessions in one year is due to: 1) no significant changes to the active employee FY 08 plans; and 2) no retiree open enrollment was held in FY 08 as open enrollment was delayed to October 2008 consistent with the change to a January to December retiree plan year effective in 2009.

(Item 10) The variance in this measure reflects that no HIPAA violations occurred during FY 2008.

### **PART III - PROGRAM TARGET GROUPS**

There are no significant variances.

### **PART IV - PROGRAM ACTIVITIES**

There are no significant variances.



STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

RETIREMENT BENEFITS PAYMENTS

12/13/08

PROGRAM-ID:

BUF-941

PROGRAM STRUCTURE NO: 11030604

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
EXPENDITURES (\$1000's)	533,543	564,625	+	31,082	6	153,857	153,789	-	68	0	456,244	494,016	+	37,772	8
TOTAL COSTS															
POSITIONS	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0	0.00	0.00	+	0.00	0
EXPENDITURES (\$1000's)	533,543	564,625	+	31,082	6	153,857	153,789	-	68	0	456,244	494,016	+	37,772	8
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09						
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%			
PART II: MEASURES OF EFFECTIVENESS					NO DATA	NO DATA	+	0	0	NO DATA	NO DATA	+	0	0	
1. NEW PROGRAM ID ESTABLISHED BY LEGISLATURE.															

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 03 06 04  
BUF 941

### **PROGRAM TITLE: RETIREMENT BENEFITS PAYMENTS**

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#### **PART I - EXPENDITURES AND POSITIONS**

FY 2007-08

The variances in FY 2008 expenditures are due to full allocation of collective bargaining appropriations (\$19.1 million) for Pension Accumulation and Social Security & Medicare and the transfer of (\$11.95 million) to cover higher cost requirements. Payroll estimates for FY 2007 on which FY 2008 projections were based were underestimated.

FY 2008-09

Expenditure - The 1st quarter variance in expenditures is due in part to monthly fluctuations in gross payroll. Payments for Pension Accumulation and Social Security & Medicare are based on established percentages of payroll. For the remainder of FY 09, we anticipate expenditure of funds as planned.

#### **PART II - MEASURES OF EFFECTIVENESS**

This is a new program ID established by the 2007 Legislature; as such, no measures of effectiveness are available for this program.

#### **PART III - PROGRAM TARGET GROUPS**

This is a new program ID established by the 2007 Legislature; as such, no program target groups are available for this program.

#### **PART IV - PROGRAM ACTIVITIES**

This is a new program ID established by the 2007 Legislature; as such, no program activities are available for this program.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS

PROGRAM-ID: BUF-943

12/13/08

PROGRAM STRUCTURE NO: 11030605

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ACTUAL	+ CHANGE	%	BUDGETED	ESTIMATED	+ CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	388,412	365,655	- 22,757	6	98,516	96,357	- 2,159	2	295,549	303,535	+ 7,986	3
TOTAL COSTS												
POSITIONS	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0	0.00	0.00	+ 0.00	0
EXPENDITURES (\$1000's)	388,412	365,655	- 22,757	6	98,516	96,357	- 2,159	2	295,549	303,535	+ 7,986	3
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	+ CHANGE	%	PLANNED	ESTIMATED	+ CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. NEW PROGRAM ID ESTABLISHED BY LEGISLATURE.					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

11 03 06 05  
BUF 943

### **PROGRAM TITLE: HEALTH PREMIUM PAYMENTS**

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#### **PART I - EXPENDITURES AND POSITIONS**

FY 2007-08

The variance in FY 2008 expenditures for health premium payments is primarily due to lower actual premium rates for actives and retirees that were adopted by the Employer-Union Health Benefits Trust than was used in the FB 07-09 Biennium budget projections.

FY 2008-09

Expenditures - The 1st quarter variance in health premium payment expenditure is due to monthly fluctuations in the actual enrollment levels. For the remainder of FY 09, we anticipate the expenditure of funds as planned.

#### **PART II - MEASURES OF EFFECTIVENESS**

This is a new program ID established by the 2007 Legislature; as such, no measures of effectiveness are available for this program.

#### **PART III - PROGRAM TARGET GROUPS**

This is a new program ID established by the 2007 Legislature; as such, no program target groups are available for this program.

#### **PART IV - PROGRAM ACTIVITIES**

This is a new program ID established by the 2007 Legislature; as such, no program activities are available for this program.

## STATE OF HAWAII

PROGRAM TITLE:

PROPERTY MANAGEMENT

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110307

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
PART I: EXPENDITURES & POSITIONS												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	77.00	67.00	- 10.00	13	77.00	68.00	- 9.00	12	77.00	73.00	- 4.00	5
EXPENDITURES (\$1000's)	55,925	47,062	- 8,863	16	12,452	5,423	- 7,029	56	44,089	50,661	+ 6,572	15
TOTAL COSTS												
POSITIONS	77.00	67.00	- 10.00	13	77.00	68.00	- 9.00	12	77.00	73.00	- 4.00	5
EXPENDITURES (\$1000's)	55,925	47,062	- 8,863	16	12,452	5,423	- 7,029	56	44,089	50,661	+ 6,572	15
PART II: MEASURES OF EFFECTIVENESS					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
					NO DATA	NO DATA	+ 0	0	NO DATA	NO DATA	+ 0	0
1. NO MEASURES HAVE BEEN DEVELOPED FOR THIS PROGRAM												

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

PROGRAM TITLE:

PUBLIC LANDS MANAGEMENT

PROGRAM-ID:

LNR-101

PROGRAM STRUCTURE NO: 11030701

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
<b>RESEARCH &amp; DEVELOPMENT COSTS</b>												
<b>POSITIONS</b>												
<b>EXPENDITURES (\$1,000's)</b>												
<b>OPERATING COSTS</b>												
<b>POSITIONS</b>	51.00	43.00	- 8.00	16	51.00	45.00	- 6.00	12	51.00	51.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	11,685	10,288	- 1,397	12	1,832	1,255	- 577	31	10,913	11,500	+ 587	5
<b>TOTAL COSTS</b>												
<b>POSITIONS</b>	51.00	43.00	- 8.00	16	51.00	45.00	- 6.00	12	51.00	51.00	+ 0.00	0
<b>EXPENDITURES (\$1000's)</b>	11,685	10,288	- 1,397	12	1,832	1,255	- 577	31	10,913	11,500	+ 587	5
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. NUMBER OF ACRES ON LEASE (THOUSANDS)		210	155	- 55	26	210	150	- 60	29			
2. NUMBER OF ACRES ON REVOCABLE PERMIT (THOUSANDS)		70	107	+ 37	53	70	100	+ 30	43			
3. NO. OF DELINQUENT ACCOUNTS AS A % OF TOTAL ACCNTS		5	7	+ 2	40	5	5	+ 0	0			
4. \$ AMOUNT OF GEOTHERMAL ROYALTIES COLLECTED (000S)		500	2698	+ 2198	440	500	2000	+ 1500	300			
5. AMOUNT OF TOTAL REVENUES GENERATED (THOUSANDS)		13500	6887	- 6613	49	13500	6800	- 6700	50			
<b>PART III: PROGRAM TARGET GROUP</b>												
1. NO. ACRES SET ASIDE BY EXEC ORDERS FOR PUBLIC PURP		760	514	- 246	32	760	550	- 210	28			
2. DOLLAR AMOUNT OF REVENUES TRANSFERRED TO OHA (000)		1914	3480	+ 1566	82	1914	3000	+ 1086	57			
3. DOLLAR AMOUNT OF REVENUES TRANSFERRED TO DHHL		322	157	- 165	51	322	150	- 172	53			
<b>PART IV: PROGRAM ACTIVITY</b>												
1. NUMBER OF SALES IN FEE		10	9	- 1	10	10	5	- 5	50			
2. NUMBER OF GENERAL LEASES SOLD		20	28	+ 8	40	20	10	- 10	50			
3. NUMBER OF REVOCABLE PERMITS ISSUED		20	4	- 16	80	20	5	- 15	75			
4. NUMBER OF EXECUTIVE ORDERS ISSUED		30	29	- 1	3	30	30	+ 0	0			
5. NO. ACQUISITIONS OF NON-PUBLIC LAND FOR PUBLIC USE		5	5	+ 0	0	5	5	+ 0	0			
6. NUMBER OF INSPECTIONS OF PUBLIC LANDS MADE		1500	437	- 1063	71	1500	500	- 1000	67			
7. NUMBER OF EASEMENTS GRANTED		15	10	- 5	33	15	10	- 5	33			
8. DOLLAR AMOUNT DELINQUENT RECEIVABLES (THOUSANDS)		150	70	- 80	53	150	50	- 100	67			

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 07 01  
LNR 101

**PROGRAM TITLE: PUBLIC LANDS MANAGEMENT**

### **PART I - EXPENDITURES AND POSITIONS**

Vacancy due to long delays by DHRD recruitment process and difficulty in finding qualified applicants.

Expenditures were below ceiling amounts. Program used monies wisely and timely addressed all public welfare and safety issues.

### **PART II - MEASURES OF EFFECTIVENESS**

Item 1: Overestimated lease acreage.

Item 2: Underestimated revocable permit acreage.

Item 3: Underestimated. Staff continues to aggressively monitor delinquency

Item 4: Revenues increased due to royalty amount is tied to oil prices.

Item 5: Overestimated revenues generated.

Item 4: Overestimated executive orders to be issued. Staff has been aggressively processing executive orders in order for government agencies to fulfill their program objectives.

Item 5: No change.

Item 6: Overestimated inspections. Staff has been aggressively conducting inspections.

Item 7: Overestimated easements to be issued. Delays due to applicants' submission of survey maps, payment for appraisal services or payment of consideration. Experienced complications due to Supreme Court decision in January 2008 stopped conveyance of ceded lands.

Item 8: Staff continues to aggressively monitor delinquency.

### **PART III - PROGRAM TARGET GROUPS**

Item 1: Underestimated acreage.

Item 2: Underestimated revenues transferred to OHA.

Item 3: Overestimated revenues. Source of revenues decreasing.

### **PART IV - PROGRAM ACTIVITIES**

Item 1: Overestimated. Supreme Court decision in January 2008 stopped conveyance of ceded lands.

Item 2: Underestimated new leases to be issued. In May 2008, Hawaii District conducted drawing of 19 residential leases in Kikala Keokea subdivision.

Item 3: Overestimated revocable permits to be issued.



## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

STATE RISK MANAGEMENT &amp; INSURANCE ADMIN

12/13/08

PROGRAM-ID:

AGS-203

PROGRAM STRUCTURE NO: 11030702

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	±	CHANGE	%	BUDGETED	ACTUAL	±	CHANGE	%	BUDGETED	ESTIMATED	±	CHANGE	%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	4.00	4.00	+	0.00	0	4.00	4.00	+	0.00	0	4.00	3.00	-	1.00	25
	25,932	19,234	-	6,698	26	6,096	999	-	5,097	84	19,381	24,492	+	5,111	26
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	4.00	4.00	+	0.00	0	4.00	4.00	+	0.00	0	4.00	3.00	-	1.00	25
	25,932	19,234	-	6,698	26	6,096	999	-	5,097	84	19,381	24,492	+	5,111	26
						FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
						PLANNED	ACTUAL	±	CHANGE	%	PLANNED	ESTIMATED	±	CHANGE	%
PART II: MEASURES OF EFFECTIVENESS															
1. NO. INSUR POLICIES PROCURED BEFORE EXPIRATION DATE						3	3	+	0	0	3	3	+	0	0
2. AV LENGTH OF TIME TO PROCESS PROP LOSS CLAIM REQ						30	8	-	22	73	30	30	+	0	0
3. AV LENGTH OF TIME TO RECOVER INSURANCE PROCEEDS						90	41	-	49	54	90	90	+	0	0
4. AV LENGTH OF TIME TO PROCESS LIABILITY LOSS CLAIMS						90	69	-	21	23	90	90	+	0	0
5. AV TIME TO PROCESS LIABILITY LOSS POTHOLE CLAIMS						90	58	-	32	36	90	90	+	0	0
6. AV LENGTH OF TIME TO PROCESS AUTO LOSS CLAIMS						90	69	-	21	23	90	90	+	0	0
PART III: PROGRAM TARGET GROUP															
1. TOTAL NO. OF STATEWIDE INSURANCE POLICIES PROCURED						3	3	+	0	0	3	3	+	0	0
2. TOTAL NO. OF PROPERTY LOSS CLAIMS PROCESSED						100	348	+	248	248	100	100	+	0	0
3. TOTAL LIABILITY CLAIMS PROCESSED - EXCL. POTHOLE						500	557	+	57	11	500	500	+	0	0
4. TOTAL NO. OF LIABILITY POTHOLE CLAIMS PROCESSED						400	248	-	152	38	400	300	-	100	25
5. TOTAL NUMBER OF AUTOMOBILE LOSS CLAIMS PROCESSED						370	459	+	89	24	370	450	+	80	22
6. NUMBER OF STATE OFFICIALS AND EMPLOYEES						47400	55000	+	7600	16	47400	55000	+	7600	16
7. FAIR MARKET VALUE OF STATE BLDGS/CONTENTS (\$ MILL)						1350	1490	+	140	10	1350	1490	+	140	10
8. NUMBER OF STATE VEHICLES						4800	5445	+	645	13	4800	5500	+	700	15
PART IV: PROGRAM ACTIVITY															
1. TOTAL NUMBER OF STATEWIDE INSURANCE POLICIES						3	3	+	0	0	3	3	+	0	0
2. TOTAL NUMBER OF PROPERTY LOSS CLAIMS RECEIVED						100	160	+	60	60	100	100	+	0	0
3. TOTAL NUMBER OF CRIME LOSS CLAIMS RECEIVED						2	0	-	2	100	2	2	+	0	0
4. TOTAL NUMBER OF LIABILITY CLAIMS RECEIVED						900	829	-	71	8	900	900	+	0	0
5. TOTAL NUMBER OF AUTOMOBILE CLAIMS RECEIVED						350	339	-	11	3	350	350	+	0	0
6. NUMBER OF RISK ASSESSMENT REPORTS ISSUED						12	0	-	12	100	12	0	-	12	100
7. NUMBER OF BUILDING INSPECTION REPORTS ISSUED						12	2	-	10	83	12	5	-	7	58
8. NO. OF TRAINING SESSIONS PROVIDED TO STATE DEPTS						3	5	+	2	67	3	5	+	2	67
9. NUMBER OF STATEMENTS OF SELF-INSURANCE ISSUED						400	484	+	84	21	400	500	+	100	25

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 07 02  
AGS 203

**PROGRAM TITLE: STATE RISK MANAGEMENT & INSURANCE ADMIN**

### **PART I - EXPENDITURES AND POSITIONS**

The variance in FY 2007-08 expenditures results from not expending funds for anticipated property losses, such as building fires, and because fewer requests were made by the departments for reimbursement. A variance for FY 09, 1st quarter resulted since payment of the insurance premiums will not be paid until 2nd quarter. A variance is expected for the remaining three quarters of FY 2008-09 because the insurance premium will be paid in the 2nd quarter.

### **PART II - MEASURES OF EFFECTIVENESS**

Item 1, the number of insurance policies procured in FY 2007-08, had no variance. None is expected in FY 2008-09. The average length of time to process property loss claim payments, Item 2, in FY 2007-08 was less than expected because fewer requests were made and they were being processed weekly. A variance is also expected in FY 2008-09 for the same reasons. Item 3, the time to recover insurance proceeds was less than expected in FY 2007-08 because departments provided documentation timely. No variance is expected in FY 2008-09. Items 4, 5, & 6, regarding the time to process liability, pothole, and auto claims was less than expected due to fewer claims being received and departments responding timely to the investigation questionnaires. No variance is expected in FY 2008-09 for these items.

### **PART III - PROGRAM TARGET GROUPS**

No variance in Item 1 in FY 2007-08 occurred. None is expected in FY 2008-09. Item 2, the number of property losses processed had a significant variance due to the closing of property losses related to the October 15, 2006, Kiholo Bay earthquake, since the State Civil Defense will handle those claims. Item 3, the number of liability claims processed had a slight variance in FY 2007-08 because there were fewer claims received, allowing time to process claims. No variance is expected in FY 2008-09. The number of pothole claims processed, Item 4, had a variance in FY 2007-08 of less than expected since fewer claims were received. The number of auto claims processed was greater than expected in FY 2007-08 as a result of fewer total number of claims being

received and revised counting from the number of accidents to the number of claims arising from accident. An accident can result in two claims, one for property damage and one for bodily injury. A variance is expected in FY 2008-09 for the same reasons. Variances were noted in FY 2007-08 for Items 6, 7 & 8 due to increases in the number of state officials and employees, the evaluation of the state buildings/contents, and the number of vehicles. The same variance is expected for Items 6, 7 & 8 are in FY 2008-09.

### **PART IV - PROGRAM ACTIVITIES**

Item 1, the number of statewide insurance policies, had no variance for FY 2007-08. None is expected for FY 2008-09. Item 2, the number of property losses received in FY 2007-08 was due to additional claims being reported as a result of the October 15, 2006 earthquake. Item 3 had a variance in FY 2007-08 since no claims were reported. No variance is expected for FY 2008-09. There were no significant variances in Items 4 and 5, the number of liability and auto claims received. None is expected in FY 2008-09. The number of risk assessments and building inspections, Items 6 & 7, were less than expected in FY 2007-08 because fewer requests were received from the departments, as well as the reallocation of time to be used for the property inventory schedule. A similar variance is expected in FY 2008-09. Item 8, the number of training sessions provided in FY 2007-08 was greater than expected due to requests for specific training and partnering with the State Procurement Office (SPO). A similar variance for FY 2008-09 is expected since we plan on conducting additional training session with SPO. The number of statements of self-insurance issued, Item 9, was greater in FY 2007-08 than expected because departments requested more because of their use of non-State facilities that require evidence of insurance. A variance is expected in FY 2008-09 for the same reasons.

## STATE OF HAWAII

PROGRAM TITLE: LAND SURVEY  
 PROGRAM-ID: AGS-211  
 PROGRAM STRUCTURE NO: 11030703

## VARIANCE REPORT

REPORT V61  
 12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	17.00	15.00	- 2.00	12	17.00	14.00	- 3.00	18	17.00	14.00	- 3.00	18
EXPENDITURES (\$1000's)	1,147	850	- 297	26	323	248	- 75	23	824	934	+ 110	13
TOTAL COSTS												
POSITIONS	17.00	15.00	- 2.00	12	17.00	14.00	- 3.00	18	17.00	14.00	- 3.00	18
EXPENDITURES (\$1000's)	1,147	850	- 297	26	323	248	- 75	23	824	934	+ 110	13
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. AV NO. OF DAYS TO COMPLETE A FIELD SURVEY					15	15	+ 0	0	15	15	+ 0	0
2. COMPLETED DESCRIPTION OF LANDS AS % OF REQUESTS					80	80	+ 0	0	80	80	+ 0	0
3. AVE NO. OF DAYS TO PROCESS LC & FP MAPS					15	23	+ 8	53	15	15	+ 0	0
4. AV NO. OF DAYS TO PRODUCE A DESCRIPTION OF LANDS					15	15	+ 0	0	15	15	+ 0	0
5. AV NO. OF DAYS TO PROCESS SHORELINE CERTIFICATION					40	41	+ 1	3	40	40	+ 0	0
PART III: PROGRAM TARGET GROUP												
1. NO. REQUESTS FOR FIELD SURVEY - STATE-OWNED LANDS					25	13	- 12	48	25	12	- 13	52
2. NO. REQUESTS FOR DESCRIPTIONS - STATE-OWNED LANDS					110	110	+ 0	0	110	110	+ 0	0
3. OWNERS OF LD CT & OTHER LANDS(TTL NO. MAPS RECD)					250	205	- 45	18	250	250	+ 0	0
4. OWNERS OF BEACHFRONT PROPRTY(TTL NO CERT REQ RECD)					140	121	- 19	14	140	140	+ 0	0
PART IV: PROGRAM ACTIVITY												
1. NO. OF REQUESTS FOR FIELD SURVEYS COMPLETED					12	12	+ 0	0	12	12	+ 0	0
2. NO OF REQUESTS FOR DESCRIPTION OF LANDS COMPLETED					80	114	+ 34	43	80	80	+ 0	0
3. NO. OF LAND AND FILE PLAN MAPS COMPLETED					250	214	- 36	14	250	250	+ 0	0
4. NO. OF SHORELINE CERTIFICATIONS COMPLETED					140	121	- 19	14	140	140	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 07 03  
AGS 211

### PROGRAM TITLE: LAND SURVEY

#### **PART I - EXPENDITURES AND POSITIONS**

For FY 2007-08, the position variance is due to the vacant Land Boundary Surveyor IV and Engineering Aid III positions. The variance for expenditures is due to the vacant positions.

The position variance for the first quarter of FY 2008-09 is due to the vacant Engineering Aid III, Land Boundary Surveyor III and Engineering Technician V positions. The variance for the first quarter expenditures is also due to the vacant positions and no licensed surveyors contracted.

For the last three quarters of FY 2008-09 the above positions remain vacant due to the Governor's hiring freeze. The variance for expenditures is due to the collective bargaining pay raises and the frozen Land Boundary Surveyor III, Engineering Aid III and IV positions.

#### **PART II - MEASURES OF EFFECTIVENESS**

For FY 2007-08, The variance for items 3 and 5 are the result of private surveyors delay in submitting revised maps. There are no variances for items 1, 2 and 4.

For FY 2008-09, there are no variances.

#### **PART III - PROGRAM TARGET GROUPS**

For FY 2007-08, the variance for item 1 is the result of a decrease in requests from government agencies. There is no variance for item 2. The variance for items 3 and 4 is the result of a decrease in requests from private land owners.

For FY 2008-09, the variance for item 1 is the result of a decrease in requests from government agencies. There are no variances for items 2, 3 and 4.

#### **PART IV - PROGRAM ACTIVITIES**

For FY 2007-08, the variance for item 2 is the result of the decrease in

large, complicated requests. The variance for items 3 and 4 is the result of a decrease in requests from private land owners. There is no variance for items 1.

For FY 2008-09, there are no variances.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE: OFFICE LEASING

PROGRAM-ID: AGS-223

PROGRAM STRUCTURE NO: 11030704

12/13/08

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0
EXPENDITURES (\$1000's)	17,161	16,690	-	471	3	4,201	2,921	-	1,280	30	12,971	13,735	+	764	6
TOTAL COSTS															
POSITIONS	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0
EXPENDITURES (\$1000's)	17,161	16,690	-	471	3	4,201	2,921	-	1,280	30	12,971	13,735	+	764	6
						FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. # OF LEASING SVCS REQUESTS PROC AS % REQ RECEIVED						98	98	+	0	0	98	98	+	0	0
2. AV NO. OF DAYS FROM REQUEST TO EXECUTED LEASE						240	238	-	2	1	240	210	-	30	13
3. # LEASE PAYMTS TO VENDORS COMPL BY PAYMT DUE DATE						1956	1968	+	12	1	1956	1968	+	12	1
PART III: PROGRAM TARGET GROUP															
1. TOTAL NUMBER OF STATE DEPARTMENTS AND AGENCIES						16	16	+	0	0	16	15	-	1	6
2. NUMBER OF EMPLOYEES						5000	5100	+	100	2	5000	5100	+	100	2
PART IV: PROGRAM ACTIVITY															
1. NO. OF REQUESTS FOR OFFICE LEASING SERVICES						40	45	+	5	13	40	40	+	0	0
2. NO. OF OFFICE LEASES CONSUMMATED						35	27	-	8	23	35	35	+	0	0
3. NO. OF OFFICE LEASE PAYMENTS COMPLETED						1956	1968	+	12	1	1956	1968	+	12	1

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 07 04  
AGS 223

### PROGRAM TITLE: OFFICE LEASING

#### **PART I - EXPENDITURES AND POSITIONS**

For FY 2007-08, the actual expenditures were \$470,639 less than budgeted due primarily to two separate transfers to AGS-231 to fund a portion of the shortfall for electricity expenses.

Actual expenditures for the 1st quarter of FY 2008-2009 was less than budgeted because payments for the financing leases were deferred to the 2nd quarter. There was no significant difference between the budgeted and estimated expenditures for the last three quarters of FY 2008-09.

#### **PART II - MEASURES OF EFFECTIVENESS**

The planned versus actual number of calendar days from the request to executed lease, did not differ significantly for FY 2007-08. For FY 2008-09, we hope to shorten the amount of time to execute a lease by an average of 30 calendar days, since we have filled the new Leasing Specialist position.

The planned versus the actual number of lease payments made to vendors by the payment due date, was not significant for FY 2007-08. Also, for FY 2008-09, the planned versus estimated number of lease payments completed, is not significant.

The number of lease payments completed to vendors by the payment due date, is expected to exceed the planned estimate for FY 2007-08 by 34. This is due to the anticipated increases in new office leases to be completed late in the fiscal year.

#### **PART III - PROGRAM TARGET GROUPS**

The decrease in the number of state departments serviced in FY 2009, is due to the relocation of the Department of Hawaiian Home Lands to their new office building in Kapolei.

The increase in the actual number of employees occupying lease space in FY 2007-08, and the estimated number for FY 2008-09, is not significant.

#### **PART IV - PROGRAM ACTIVITIES**

The actual number of requests for office leasing services for FY 2007-08 was 5 more than projected. This represents a 12.5% difference between planned versus actual, but is not considered significant.

There were 8 less leases completed for FY 2007-08 than planned. This was primarily because no overtime was authorized for the second half of the year. Although we hired the new Leasing Specialist from February 2008, the person was undergoing training.

The planned versus the actual number of lease payments completed by the due date, was not significant for the FY 2007-08. Also, the difference for FY 2008-09 was not significant for the planned versus estimated number of lease payments completed.

## VARIANCE REPORT

PROGRAM TITLE:

FACILITIES CONSTRUCTION AND MAINTENANCE

PROGRAM-ID:

12/13/08

PROGRAM STRUCTURE NO: 110308

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	250.00	245.00	-	5.00	2	250.00	243.00	-	7.00	3	250.00	243.00	-	7.00	3
	27,216	26,665	-	551	2	7,429	6,533	-	896	12	19,055	20,528	+	1,473	8
EXPENDITURES (\$1000's)															
TOTAL COSTS															
POSITIONS	250.00	245.00	-	5.00	2	250.00	243.00	-	7.00	3	250.00	243.00	-	7.00	3
	27,216	26,665	-	551	2	7,429	6,533	-	896	12	19,055	20,528	+	1,473	8
EXPENDITURES (\$1000's)															
PART II: MEASURES OF EFFECTIVENESS															
1. AV PRE-BID CONSTRUCTION EST AS % AV ACTUAL BID PRC															
2. AV VAR BTW EST CMPL DATE & ACTUAL CONST CMPL DATE															
3. AV COST CHANGE ORDERS AS % AV ACTUAL CONST COST															
4. BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES															
5. % PROGRAM PROJS COMPELETD W/IN SCHEDULED TIMETABLE															
6. % EMERG REPRS & ALTRTNS REQST RESP TO W/IN 48 HRS															

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)





## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: PUBLIC WORKS- PLANNING DESIGN & CONSTRUCTION**

**11 03 08 01  
AGS 221**

### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures for FY 2007-08 is due to total actual revolving fund expenditures for supplies, services and equipment for CIP projects and vacation and sick leave taken by CIP-funded staff that was significantly lower than the budgeted expenditure ceiling. No variance was experienced for general funds.

For the first quarter of FY 2008-09, the variance is attributed to a required allotment of one-fourth of annual operating funds appropriations which exceeded actual program need. For the remaining three quarters ending 6/30/09, the variance is due to general-funded collective bargaining allocation which is not included in the program's appropriation.

### **PART II - MEASURES OF EFFECTIVENESS**

The variance for Item 1 for FY 2007-08 indicates program efficiency in compressing bid opening time on the average of .1 months, or 3 days from the estimated bid opening date instead of the projected 3 months or 90 days.

For Item 5, the variance in FY 2007-08 consists of 13 CIP projects for which DAGS requested funding to the 2008 Legislature and includes 8 grants-in-aid projects added-on to the department's budget. Of the original request of \$72.0 million, DAGS received \$46.1 million for 5 projects, and \$.5 million in grants-in-aid projects, for a total CIP appropriation of \$46.6 million, resulting in an 65% request to actual percentage.

### **PART III - PROGRAM TARGET GROUPS**

A variance for Item 1 for FY 2008-09 for Capital Improvement Program appropriations is estimated based on the amount appropriated to DAGS as expending agency in Acts 102 and 158, SLH 2008.

Item 2 variances are due to lower actual funds received in FY 2007-08 and no general funds received in FY 2008-09 for repairs and alterations of public buildings projects.

### **PART IV - PROGRAM ACTIVITIES**

The variances in Items 1 and 2 for and FY 2007-08 are the result of an overestimation of actual costs of projects under design and under construction during the year. There is no variance anticipated for both Items 1 and 2 in FY 2008-09.

## STATE OF HAWAII

PROGRAM TITLE:

CENTRAL SERVICES - CUSTODIAL SERVICES

PROGRAM-ID:

AGS-231

PROGRAM STRUCTURE NO: 11030802

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
<b>OPERATING COSTS</b>												
POSITIONS	158.50	157.50	-	1.00	155.50	150.50	-	5.00	155.50	150.50	-	5.00
EXPENDITURES (\$1000's)	16,502	18,486	+	1,984	4,763	4,679	-	84	11,297	12,217	+	920
<b>TOTAL COSTS</b>												
POSITIONS	158.50	157.50	-	1.00	155.50	150.50	-	5.00	155.50	150.50	-	5.00
EXPENDITURES (\$1000's)	16,502	18,486	+	1,984	4,763	4,679	-	84	11,297	12,217	+	920
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. 4 INTERNAL SVC INSPECTIONS/QTR & ACCEPTBLE SCORES					80	80	+	0	80	80	+	0
2. BLDG OCCUPANT'S EVALUATION OF CUSTODIAL SERVICES					80	80	+	0	80	80	+	0
PART III: PROGRAM TARGET GROUP												
1. TOTAL ASSIGNED BUILDINGS					78	78	+	0	78	78	+	0
PART IV: PROGRAM ACTIVITY												
1. TOTAL NUMBER OF WORK STATIONS (JANITOR II)					132	132	+	0	132	132	+	0
2. NUMBER OF SQUARE FEET SERVICED					2.7	2.7	+	0	2.7	2.7	+	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: CENTRAL SERVICES - CUSTODIAL SERVICES**

**11 03 08 02  
AGS 231**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures for Fiscal Year 2007-08 is due to collective bargaining allotments of \$194,656 and fund transfer from other DAGS programs amounting to \$1,772,372 to pay for shortfalls in electricity costs.

The variance in the First Quarter for Fiscal Year 2008-09 is insignificant. The expected variance for the remaining nine months for Fiscal Year 2008-09 will be due to an offset between collective bargaining amounts and program restriction imposed by Budget and Finance

A variance of 1 position for Fiscal Year 2007-08 is due to normal attrition. For the 1st Quarter of Fiscal Year 2008-09 and for the remaining nine months of Fiscal Year 2008-09 a variance of five positions is due to a hiring freeze initiated by the Governor in October 2008.

### **PART II - MEASURES OF EFFECTIVENESS**

Based on the results of an annual customer satisfaction survey and internal inspections, there are no variances in the measures of effectiveness.

### **PART III - PROGRAM TARGET GROUPS**

Based on the results of an annual customer satisfaction survey and internal inspections, there is no variance in the program target group.

### **PART IV - PROGRAM ACTIVITIES**

There are no variances in program activities.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

CENTRAL SERVICES - GROUNDS MAINTENANCE

12/13/08

PROGRAM-ID:

AGS-232

PROGRAM STRUCTURE NO: 11030803

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	38.50	38.50	+	0.00	0	38.50	37.50	-	1.00	3	38.50	37.50	-	1.00	3
EXPENDITURES (\$1000's)	1,986	1,983	-	3	0	592	592	+	0	0	1,360	1,384	+	24	2
TOTAL COSTS															
POSITIONS	38.50	38.50	+	0.00	0	38.50	37.50	-	1.00	3	38.50	37.50	-	1.00	3
EXPENDITURES (\$1000's)	1,986	1,983	-	3	0	592	592	+	0	0	1,360	1,384	+	24	2
						FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. EVALUATIONS FROM GROUNDS SURVEY FROM BLDG OCCUPNTS						85	85	+	0	0	85	85	+	0	0
2. ANNUAL FACILITY ASSESSMENT SCORES						90	90	+	0	0	90	90	+	0	0
PART III: PROGRAM TARGET GROUP															
1. TOTAL NUMBER OF FACILITIES						119	119	+	0	0	119	119	+	0	0
PART IV: PROGRAM ACTIVITY															
1. NUMBER OF GROUNDSKEEPING POSITIONS						36	36	+	0	0	36	36	+	0	0
2. TOTAL ACREAGE SERVICED						106.3	106.3	+	0	0	106.3	106.3	+	0	0
3. NUMBER OF REFUSE COLLECTION SITES						28	28	+	0	0	28	28	+	0	0

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: CENTRAL SERVICES - GROUNDS MAINTENANCE**

**11 03 08 03  
AGS 232**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures for Fiscal Year 2007-08 is insignificant. There was no variance in the First Quarter for Fiscal Year 2008-09. The variance for the remaining three quarters for Fiscal Year 2008-09 will primarily be due to collective bargaining increases.

For Fiscal Year 2007-08 no vacancies existed at the end of the fiscal year. For the First Quarter of Fiscal Year 2008-09 and the remaining nine months of Fiscal Year 2008-09 one position is vacant and is due to a hiring freeze initiated by the Governor in October 2008.

### **PART II - MEASURES OF EFFECTIVENESS**

There are no variances in the measures of effectiveness.

### **PART III - PROGRAM TARGET GROUPS**

There is no variance in the program target group.

### **PART IV - PROGRAM ACTIVITIES**

There are no variances in program activities.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

CENTRAL SERVICES - BUILDING REPAIRS &amp; ALT

12/13/08

PROGRAM-ID:

AGS-233

PROGRAM STRUCTURE NO: 11030804

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
	37.00	33.00	-	4.00	11	40.00	39.00	-	1.00	3	40.00	39.00	-	1.00	3
	3,186	3,258	+	72	2	774	729	-	45	6	2,556	2,271	-	285	11
	37.00	33.00	-	4.00	11	40.00	39.00	-	1.00	3	40.00	39.00	-	1.00	3
	3,186	3,258	+	72	2	774	729	-	45	6	2,556	2,271	-	285	11

PART II: MEASURES OF EFFECTIVENESS 1. % OF PROGRAM PROJECTS COMPLETED WITHIN TIMETABLE 2. % EMERGENCY REP & ALTERATNS RESPNDED TO IN 48 HRS 3. % OF SATISFACTORY SURVEY EVALUATIONS OF R&A SVCS 4. % OF SATISFACTORY SURVEY EVAL OF SPECIAL PROJECTS	FISCAL YEAR 2007-08					FISCAL YEAR 2008-09				
	PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
	100	100	+	0	0	100	100	+	0	0
	100	100	+	0	0	100	100	+	0	0
	90	90	+	0	0	90	90	+	0	0
	90	90	+	0	0	90	90	+	0	0

PART III: PROGRAM TARGET GROUP 1. TOTAL NUMBER OF ASSIGNED STATE BUILDINGS	164	164	+	0	0	164	164	+	0	0
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PART IV: PROGRAM ACTIVITY 1. TTL NO. OF NORMAL REPAIRS & ALTERATIONS PROJECTS 2. TOTAL NUMBER OF EMERGENCY PROJECTS	3300	3176	-	124	4	3300	3200	-	100	3
	1000	1087	+	87	9	1000	1050	+	50	5

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

**PROGRAM TITLE: CENTRAL SERVICES - BUILDING REPAIRS & ALT**

**11 03 08 04  
AGS 233**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures for Fiscal Year 2007-08 is primarily due to collective bargaining allotments. The variance in the First Quarter for Fiscal Year 2008-09 is insignificant. The variance for the remaining three quarters for Fiscal Year 2008-09 will primarily be due to collective bargaining increases, offset by program restrictions and transfers to AGS 901 for program restrictions.

A variance of 4 positions for Fiscal Year 2007-08 is due to normal attrition and the establishment of 2 new positions. For the First Quarter of Fiscal Year 2008-09, and for the remaining nine months of Fiscal Year 2008-09 one position will be vacant due to the Governors hiring freeze that was initiated in October 2008.

### **PART II - MEASURES OF EFFECTIVENESS**

There are no variances in the measures of effectiveness.

### **PART III - PROGRAM TARGET GROUPS**

There is no variance in the program target group.

### **PART IV - PROGRAM ACTIVITIES**

There are no significant variances in program activities.



## VARIANCE REPORT

PROGRAM TITLE:

PROCUREMENT, INVENTORY &amp; SURPLUS PROP MGT

12/13/08

PROGRAM-ID:

PROGRAM STRUCTURE NO: 110309

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	27.00	25.00	- 2.00	7	28.00	25.00	- 3.00	11	28.00	25.00	- 3.00	11
EXPENDITURES (\$1000's)	3,024	2,784	- 240	8	877	748	- 129	15	2,083	2,252	+ 169	8
TOTAL COSTS												
POSITIONS	27.00	25.00	- 2.00	7	28.00	25.00	- 3.00	11	28.00	25.00	- 3.00	11
EXPENDITURES (\$1000's)	3,024	2,784	- 240	8	877	748	- 129	15	2,083	2,252	+ 169	8
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
PART II: MEASURES OF EFFECTIVENESS												
1. TOTAL PRICE LIST PROCUREMENT DIFFERENTIALS (\$000)					3000	4678	+ 1678	56	3000	4678	+ 1678	56
2. TOTAL SERVICE PROCUREMENT DIFFERENTIALS (\$000)					2900	1934	- 966	33	2900	1850	- 1050	36

Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

PROGRAM TITLE:

STATE PROCUREMENT

PROGRAM-ID:

AGS-240

PROGRAM STRUCTURE NO: 11030901

## VARIANCE REPORT

REPORT V61

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	22.00 1,281	20.00 1,113	- -	2.00 168	9 13	23.00 288	20.00 288	- +	3.00 0	13 0	23.00 929	20.00 941	- +	3.00 12	13 1
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	22.00 1,281	20.00 1,113	- -	2.00 168	9 13	23.00 288	20.00 288	- +	3.00 0	13 0	23.00 929	20.00 941	- +	3.00 12	13 1

PART II: MEASURES OF EFFECTIVENESS 1. SVC PROCUREMENT DIFF BTWN AWARDED & COMPUTED(\$1000) 2. GOODS PROCURMNT DIFF BTWN AWARDED & COMPUTD(\$1000) 3. PRICE LIST PROCRMNT DIFF BTWN AWRD & COMPUT(\$1000) 4. PROPERTY TRANSFERRED BETWEEN AGENCIES (\$1000) 5. VALUE OF PROPERTY ADDED TO THE INVENTORY (\$1000) 6. MOVING 3-YEAR AV OF ERRORS IN INVENTORY REPORTING 7. % OF PERSONNEL COMPLETED CORE PROCUREMENT TRAINING 8. % OF CONTRACT AWARDS COMPLIANT W/ PROCUREMENT CODE 9. PERCENTAGE OF PROCUREMENT AUDITS COMPLETED 10. % OF PROCUREMENT AUDIT FINDINGS ADDRESSED	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
	PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
	2900	1934	-	966	33	2900	1850	-	1050	36
	400	270	-	130	33	400	245	-	155	39
	3000	4678	+	1678	56	3000	4400	+	1400	47
	4800	4575	-	225	5	4800	4800	+	0	0
	650000	465391	-	184609	28	650000	450000	-	200000	31
	0	0	+	0	0	0	0	+	0	0
	100	100	+	0	0	100	99	-	1	1
	100	100	+	0	0	100	100	+	0	0
	0	0	+	0	0	0	0	+	0	0
	0	0	+	0	0	0	0	+	0	0

PART III: PROGRAM TARGET GROUP 1. AGENCIES USING SPO TO PREPARE CONTRACTS 2. JURISDICTIONS SERVICED VIA COOP PURCHASING AGREEMT 3. STATEWIDE INVENTORY ACCOUNTS 4. NO. AGENCIES ISSUING HLTH & HUMN SVS SOLICITATIONS										
	10	12	+	2	20	10	12	+	2	20
	20	20	+	0	0	20	20	+	0	0
	1045	1044	-	1	0	1045	1045	+	0	0
	35	31	-	4	11	35	35	+	0	0

PART IV: PROGRAM ACTIVITY 1. NUMBER OF AWARDS FOR PRICE LISTS 2. NUMBER OF AWARDS FOR PROCUREMENT OF SERVICES 3. NO. OF AWARDS FOR PROCUREMENT OF GOODS 4. NUMBER OF ITEMS TRANSFERRED BETWEEN AGENCIES 5. NO. OF INVENTORY TRANSACTIONS AUDITED & PROCESSED 6. NO. OF COMP/RESTRICT HLTH & HMN SVC SOLICITATIONS										
	80	29	-	51	64	80	31	-	49	61
	90	70	-	20	22	90	63	-	27	30
	50	23	-	27	54	50	20	-	30	60
	2200	2303	+	103	5	2200	2200	+	0	0
	48000	36341	-	11659	24	48000	37000	-	11000	23
	140	90	-	50	36	140	100	-	40	29

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 09 01  
AGS 240

### PROGRAM TITLE: STATE PROCUREMENT

#### PART I - EXPENDITURES AND POSITIONS

There were significant variances for positions and expenditures for FY 08. Two positions were vacant in FY 08. Filling of one position was delayed due to lack of qualified applicants and the other position was held vacant due to a reorganization proposal for the State Procurement Office. Lower expenditures were attributable to position vacancies and not expending \$50,000 of grants-in-aid funds.

For the first quarter of FY 09, the position variance increased to three due to authorization of a new permanent position while a hiring freeze was imposed. Variance is expected to continue throughout the fiscal year due to continuance of the hiring freeze.

No expenditure variances are expected for the first quarter or the last three quarters of FY 09.

#### PART II - MEASURES OF EFFECTIVENESS

Items 1 and 2 reflected the general reduction over the last few years of procurements being done for the agencies. Impacting factors include rise of the small purchase ceiling to \$50,000, initiation of the Hawaii Electronic Procurement System, greater emphasis on training of agency and vendor personnel, and lack of SPO personnel.

For item 3, there is a 35% increase in savings for FY08. On a cost standpoint, impacting factors include more active jurisdiction participation, which leads to greater quantities, thus resulting in larger award amounts and the increased cost of doing business; that cost is passed on to the consumer, which leads to higher price list prices.

FY09 Estimated forecast for items 1 and 2 depicts a continued downward trend from its planned forecast due to the anticipated decline in state revenues, decreased budgets, and the Budget Execution policy effective FY09. The continued movement towards decentralization including the agencies increased abilities to perform their own procurement due to procurement training provided by the SPO and other participating

departments will also contribute to the forecasted downward trend of savings. For item 3, the projected increase savings is due to an increase in jurisdiction participation and the continued increased cost of doing business.

The value of property added to the inventory in item 5 was 28% lower than fore casted for FY 08 due to the Department Of Transportation completing in FY 07 the addition of infrastructure assets to complying with new accounting standards. Similar results are expected for FY 09.

No significant variances for items 4, 6, 7, 8, 9 and 10 for FY 08 and FY 09.

#### PART III - PROGRAM TARGET GROUPS

The historical total of 12 supported agencies continued in item 1 in FY 08. Although the total number of procurements performed for agencies fell in FY 08, support of complex procurements were provided. Similar results are expected in FY 09.

For item 4, the variance in FY 08 is attributable to consolidation of procurements by departments and longer contract periods. No significant variance is anticipated in FY 09.

No significant variances for items 2 and 3 for FY 08 and FY 09.

#### PART IV - PROGRAM ACTIVITIES

The variances for items 1, 2 and 3 for FY08 reflect the continued downward trend from previous fiscal years. The variance for items 2 and 3 are a result of agencies performing their own procurements and SPO Procurement training. When compared to FY08 actual numbers, increased results for item 1 are expected in FY09 due to the potential to turn agency IFB's into Price Lists that all agencies can utilize. When compared to FY09 Planned numbers, Item 1 and Items 2 and 3 are expected to continue the downward trend through FY09.

For item 5, fewer items were audited and processed than fore casted for

## **VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009**

### **PROGRAM TITLE: STATE PROCUREMENT**

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**11 03 09 01  
AGS 240**

FY 08, probably due to smaller number of new equipment purchases and higher dollar threshold used in defining equipment assets. Similar results are expected in FY 09.

Lower number of solicitations for item 6 in FY 08 attributable to procurements in earlier years covering multiple fiscal years, thereby necessitating fewer procurements in FY 08. For FY 09, the number of solicitations should remain fairly static and again fall below the forecasted amount.

No significant variances for item 4 for FY 08 and FY 09.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

SURPLUS PROPERTY MANAGEMENT

PROGRAM-ID:

AGS-244

PROGRAM STRUCTURE NO:

11030902

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0
	1,743	1,671	-	72	4	589	460	-	129	22	1,154	1,311	+	157	14
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0	5.00	5.00	+	0.00	0
	1,743	1,671	-	72	4	589	460	-	129	22	1,154	1,311	+	157	14

PART II: MEASURES OF EFFECTIVENESS	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
	PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
1. SURPLUS PROPERTY TRANSFERRED TO DONEES (\$1000)	4800	3589	-	1211	25	4800	3600	-	1200	25
2. RATIO SVS FEE OVER PROPERTY TRANSFER VALUE (%)	6.0	6.0	+	0	0	6.0	6.0	+	0	0
3. ACTUAL DONEES AS % OF ELIGIBLE DONEES	84	84	+	0	0	84	84	+	0	0

PART III: PROGRAM TARGET GROUP	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
1. NON-PROFIT TAX-EXMPT EDUC & PUBLIC HTH INSTUTNS	410	400	-	10	2	410	400	-	10	2
2. PUBLIC AGENCY THAT SERVES OR PROMOTES PUB PURPOSE	24	24	+	0	0	24	24	+	0	0
3. 8(A) BUSINESS DEV/SMALL DISADVANTAGED BUSINESSES	350	67	-	283	81	350	340	-	10	3

PART IV: PROGRAM ACTIVITY	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
1. FED PERSONAL PROP RECEIVED (LINE ITEMS)	1600	543	-	1057	66	1600	560	-	1040	65
2. FED PROP DONATED (LINE ITEMS)	3000	1545	-	1455	49	3000	1600	-	1400	47
3. ACQ OF STATE PROP FOR UTIL/SALE (LINE ITEMS)	185	146	-	39	21	185	150	-	35	19
4. DIST OF STATE PROP FOR REUTIL (LINE ITEMS)	160	131	-	29	18	160	135	-	25	16
5. STATE PROP DISP OF BY PUBLIC SALE (LINE ITEMS)	30	0	-	30	100	40	0	-	40	100

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

**PROGRAM TITLE: SURPLUS PROPERTY MANAGEMENT**

11 03 09 02  
AGS 244

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### **PART I - EXPENDITURES AND POSITIONS**

forecasted to continue in FY 09.

There were no significant variances for positions and expenditures for FY 08. There were no variances for positions in FY 09. The expenditures in the first quarter of FY 09 were less than anticipated due the delay in obtaining approvals for vehicle purchases. The expenditure for the remaining three quarters reflect the purchases that were delayed in the first quarter.

### **PART II - MEASURES OF EFFECTIVENESS**

For item 1 for FY 08, the dollar value of property transferred to donees decreased by approximately 31% from FY 07, falling from \$5.2 million to \$3.6 million. The significant decrease was primarily due to the decrease in the number of items available for transfer from the Federal Government. This result for FY 08 is expected to continue throughout FY 09.

No significant variances for items 2 and 3 for FY 08 and FY 09.

### **PART III - PROGRAM TARGET GROUPS**

No significant variances for items 1 and 2 for FY 08 and FY 09. For item 3 for FY 08, the number of Minority Owned Small Businesses participating in the surplus program decreased significantly due to graduation of participants from the small business program. A higher number of participants are expected in FY 09.

### **PART IV - PROGRAM ACTIVITIES**

For items 1, 2, 3 and 4, less line items were received in FY 08 and subsequently less items were available for transfer to donees. Similar results are expected for FY 09.

Public sales of surplus property were expected to rise in FY 08 but the historical trend of no public sales of State property continued and is

## VARIANCE REPORT

PROGRAM TITLE:

AUTOMOTIVE MANAGEMENT

PROGRAM-ID:

12/13/08

PROGRAM STRUCTURE NO: 110310

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)  OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)  TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09						
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%			
	39.00	35.00	-	4.00	10	39.00	34.50	-	4.50	12	39.00	39.00	+	0.00	0
	5,752	5,514	-	238	4	2,177	1,674	-	503	23	4,069	4,637	+	568	14
	39.00	35.00	-	4.00	10	39.00	34.50	-	4.50	12	39.00	39.00	+	0.00	0
	5,752	5,514	-	238	4	2,177	1,674	-	503	23	4,069	4,637	+	568	14

PART II: MEASURES OF EFFECTIVENESS 1. AVERAGE OPERATING COST PER VEHICLE MILE 2. PERCENTAGE UTILIZATION OF PARKING SPACES	FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
	PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%		
	90	108	+	18	20	90	118	+	28	31
	105	101	-	4	4	105	102	-	3	3



Intermediate Level Program  
No Narrative  
(See Lowest Level Programs for Explanation of Variances)

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

AUTOMOTIVE MANAGEMENT - MOTOR POOL

12/13/08

PROGRAM-ID:

AGS-251

PROGRAM STRUCTURE NO: 11031001

	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09					
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
PART I: EXPENDITURES & POSITIONS															
RESEARCH & DEVELOPMENT COSTS															
POSITIONS															
EXPENDITURES (\$1,000's)															
OPERATING COSTS															
POSITIONS	12.50	12.50	+	0.00	0	12.50	12.00	-	0.50	4	12.50	12.50	+	0.00	0
EXPENDITURES (\$1000's)	2,417	2,265	-	152	6	684	588	-	96	14	1,733	1,894	+	161	9
TOTAL COSTS															
POSITIONS	12.50	12.50	+	0.00	0	12.50	12.00	-	0.50	4	12.50	12.50	+	0.00	0
EXPENDITURES (\$1000's)	2,417	2,265	-	152	6	684	588	-	96	14	1,733	1,894	+	161	9
						FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
						PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
PART II: MEASURES OF EFFECTIVENESS															
1. AVERAGE OPERATING COST PER VEHICLE MILE						90	108	+	18	20	90	118	+	28	31
2. TOTAL FLEET MILEAGE PER YEAR						22	21	-	1	5	22	22	+	0	0
3. PERCENTAGE OF REVENUES OVER EXPENDITURES						96	114	+	18	19	96	104	+	8	8
4. PROG MOTOR POOL ASSIST DEPTS IN PLAN, BUD FOR VEH						21	21	+	0	0	21	21	+	0	0
5. KEEP EA RENT AGENCY VEH COST BELOW STWIDE STAND						0	0	+	0	0	0	0	+	0	0
PART III: PROGRAM TARGET GROUP															
1. STATE AGENCIES UTILIZING MOTOR POOL & NON-MP VEH						21	21	+	0	0	21	21	+	0	0
PART IV: PROGRAM ACTIVITY															
1. MOTOR POOL FLEET RENTAL REVENUES						1980	2110	+	130	7	1980	2110	+	130	7
2. OTHER NON-MOTOR POOL VEHICLE SERVICE REVENUES						185	357	+	172	93	185	357	+	172	93

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

**PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - MOTOR POOL**

11 03 10 01  
AGS 251

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### **PART I - EXPENDITURES AND POSITIONS**

In both fiscal years, the variance in the number of filled positions is insignificant. In Fiscal Year 2007-08, the variance in program expenditures was a result of savings from the "M" account.

In the first quarter of Fiscal Year 2008-09, the variance is due to budgeting for the purchase of vehicles but not expending. The program is encountering problems in obtaining authorization to purchase vehicles scheduled for replacement.

### **PART II - MEASURES OF EFFECTIVENESS**

In both fiscal years, the variance in item 1 is due to underestimating the average operating cost per vehicle mile. For both fiscal years, the variance in item 2 is insignificant. The variance in item 3 for both fiscal years is due to underestimating the planned percentage of revenue over expenditures. For both fiscal years there are no variances in items 4 and 5.

### **PART III - PROGRAM TARGET GROUPS**

There is no variance in item 1 for both fiscal years.

### **PART IV - PROGRAM ACTIVITIES**

For both fiscal years, the variance in item 1 is considered insignificant. The variance in item 2 is due to underestimating the planned amount for other non-motor pool vehicle service revenues and will be increased at the next opportunity to make changes.

## STATE OF HAWAII

## VARIANCE REPORT

REPORT V61

PROGRAM TITLE:

AUTOMOTIVE MANAGEMENT - PARKING CONTROL

PROGRAM-ID:

AGS-252

PROGRAM STRUCTURE NO: 11031002

12/13/08

PART I: EXPENDITURES & POSITIONS RESEARCH & DEVELOPMENT COSTS POSITIONS EXPENDITURES (\$1,000's)	FISCAL YEAR 2007-08					THREE MONTHS ENDED 09-30-08					NINE MONTHS ENDING 06-30-09				
	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ACTUAL	± CHANGE		%	BUDGETED	ESTIMATED	± CHANGE		%
OPERATING COSTS POSITIONS EXPENDITURES (\$1000's)	26.50	22.50	-	4.00	15	26.50	22.50	-	4.00	15	26.50	26.50	+	0.00	0
	3,335	3,249	-	86	3	1,493	1,086	-	407	27	2,336	2,743	+	407	17
TOTAL COSTS POSITIONS EXPENDITURES (\$1000's)	26.50	22.50	-	4.00	15	26.50	22.50	-	4.00	15	26.50	26.50	+	0.00	0
	3,335	3,249	-	86	3	1,493	1,086	-	407	27	2,336	2,743	+	407	17

PART II: MEASURES OF EFFECTIVENESS 1. PERCENTAGE UTILIZATION OF PARKING SPACES 2. PERCENTAGE OF REVENUES OVER EXPENDITURES					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09					
					PLANNED	ACTUAL	± CHANGE		%	PLANNED	ESTIMATED	± CHANGE		%
					105	101	-	4	4	105	102	-	3	3
					121	142	+	21	17	121	110	-	11	9

PART III: PROGRAM TARGET GROUP 1. STATE OFFICIALS-EMPLOYEE & PUB CONDUCTG BUS W/STATE					8400	8550	+	150	2	8400	8500	+	100	1
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PART IV: PROGRAM ACTIVITY 1. NO. OF SPACES FOR EMPLOYEES & PUBLIC 2. NO. OF PARKING CITATIONS ISSUED (MONTHLY AVERAGE) 3. EMPLOYEE PARKING & PUBLIC PARKING REVENUES					6175	6526	+	351	6	6175	6526	+	351	6
					965	659	-	306	32	965	965	+	0	0
					3000	3557	+	557	19	3000	3600	+	600	20

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

11 03 10 02  
AGS 252

**PROGRAM TITLE: AUTOMOTIVE MANAGEMENT - PARKING CONTROL**

### **PART I - EXPENDITURES AND POSITIONS**

In Fiscal Year 2007-08, the variance was a result of savings in payroll resulting from vacancies in four Parking & Security Officer positions and savings from bids from projects coming lower than projected. The position variance (4.00) is due to vacancies of three (3) Parking & Security Officer I positions and one (1) Parking & Security Officer II positions.

In the first quarter of Fiscal Year 2008-09, the variance in expenditures is a result of budgeting project funds that are to be encumbered in future quarters. The position variance is due to vacancies of four (4) Parking & Security I positions and one (1) Automated Systems Equipment Technician I (50%) position. The program expects to fill all vacancies in Fiscal Year 2008-09.

### **PART II - MEASURES OF EFFECTIVENESS**

In both fiscal years, the variance in item 1 is considered insignificant. In Fiscal Year 2007-08, the variance in item 2 is due to the transfer of \$571,720 to DAGS Public Works (recoat, reseal and restripe top floors of Makai and South Street garages) not being shown as an expenditure. Should the transferred amount be considered an expenditure, then the percentage amount would be considered insignificant. In Fiscal Year 2008-09, the variance in item 2 is considered insignificant.

### **PART III - PROGRAM TARGET GROUPS**

In both fiscal years, the variance is considered insignificant.

### **PART IV - PROGRAM ACTIVITIES**

In both fiscal years, the variance in item 1 is considered insignificant.

In Fiscal Year 2007-08, the variance in item 2 is due to four (4.00) vacant Parking & Security Officer positions. The program expects to fill all Parking & Security Officer positions in Fiscal Year 2008-09.

In both fiscal years, the variance in item 3 is due to increasing the amount charged to contractors for the rental of a parking stall to perform work for state agencies. The amount changed from \$80.00 to \$120.00 per stall/month. The rate increase was effective January 2008.

## STATE OF HAWAII

PROGRAM TITLE:

GENERAL ADMINISTRATIVE SERVICES

PROGRAM-ID:

AGS-901

PROGRAM STRUCTURE NO: 110313

## VARIANCE REPORT

REPORT V61

12/13/08

	FISCAL YEAR 2007-08				THREE MONTHS ENDED 09-30-08				NINE MONTHS ENDING 06-30-09			
	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ACTUAL	± CHANGE	%	BUDGETED	ESTIMATED	± CHANGE	%
<b>PART I: EXPENDITURES &amp; POSITIONS</b>												
RESEARCH & DEVELOPMENT COSTS												
POSITIONS												
EXPENDITURES (\$1,000's)												
OPERATING COSTS												
POSITIONS	40.00	39.00	- 1.00	3	40.00	39.00	- 1.00	3	40.00	39.00	- 1.00	3
EXPENDITURES (\$1000's)	2,489	2,369	- 120	5	633	612	- 21	3	611	2,138	+ 1,527	250
TOTAL COSTS												
POSITIONS	40.00	39.00	- 1.00	3	40.00	39.00	- 1.00	3	40.00	39.00	- 1.00	3
EXPENDITURES (\$1000's)	2,489	2,369	- 120	5	633	612	- 21	3	611	2,138	+ 1,527	250
					FISCAL YEAR 2007-08				FISCAL YEAR 2008-09			
					PLANNED	ACTUAL	± CHANGE	%	PLANNED	ESTIMATED	± CHANGE	%
<b>PART II: MEASURES OF EFFECTIVENESS</b>												
1. % OF LATE (INTEREST) PAYMENTS TO TOTAL PAYMENTS					0.1	.006	- 0.094	94	0.1	.1	+ 0	0
2. % OF INVOICE PAYMNTS PROCESSED W/IN 7 WORKING DAYS					95	95	+ 0	0	95	95	+ 0	0
3. AV TIME FOR NON-COMPETITIVE RECRUITMENT ACTION					28	27	- 1	4	28	28	+ 0	0
4. AV TIME FOR DELEGATED CLASSIFICATION ACTION					4	5	+ 1	25	4	5	+ 1	25
5. NO. OF NON-ROUTINE PERSONNEL CONSULTATIVE SVCS					240	250	+ 10	4	240	240	+ 0	0
6. PERCENTAGE OF DATA PROCESSING REQUESTS COMPLETED					90	94	+ 4	4	90	85	- 5	6
7. % OF DP REQUESTS COMPLTD WHICH IMPROVED EFFICIENCY					70	73	+ 3	4	70	81	+ 11	16
8. PERCENTAGE OF B&F REQUESTS SUBMITTED BY DUE DATE					100	100	+ 0	0	100	100	+ 0	0
9. % OF LEGISLATIVE REQUESTS SUBMITTED BY DATE					100	100	+ 0	0	100	100	+ 0	0
<b>PART III: PROGRAM TARGET GROUP</b>												
1. NO. OF DIVISIONS, DISTRICT OFFICES & ATTACHED AGEN					18	18	+ 0	0	18	18	+ 0	0
2. TOTAL NUMBER OF EMPLOYEES (PERMANENT/TEMPORARY)					900	851.51	- 48.49	5	900	851.51	- 48.49	5
3. TOTAL NO. OF PAYMENT TRANSACTIONS PROCESSED (000)					30	35	+ 5	17	30	30	+ 0	0
4. NO. OF INTERNAL VACANCY RECRUITMENT ANNOUNCEMENTS					100	101	+ 1	1	100	100	+ 0	0
5. NO. OF DELEGATED CLASSIFICATION ACTIONS TAKEN					190	139	- 51	27	190	140	- 50	26
6. NO. OF DEPARTMENTAL VACANCIES DURING THE YEAR					170	173	+ 3	2	170	170	+ 0	0
7. TOTAL NO. OF DATA PROCESSING REQUESTS PROCESSED					500	537	+ 37	7	500	588	+ 88	18
8. NO. OF COMPUTER APPLICATION PROGRAMS ADMINSTERED					3258	3232	- 26	1	3308	3278	- 30	1
9. NO. OF REQUESTS FROM DEPT. OF BUDGET AND FINANCE					15	15	+ 0	0	15	15	+ 0	0
10. TOTAL NUMBER OF LEGISLATIVE REQUESTS					40	40	+ 0	0	40	40	+ 0	0
<b>PART IV: PROGRAM ACTIVITY</b>												
1. NO. OF EMPLOYEES PROVIDING ADMIN/TECH/CLERICAL SUP					36	36	+ 0	0	36	36	+ 0	0
2. NUMBER OF PURCHASING CARDS OUTSTANDING					165	211	+ 46	28	165	165	+ 0	0
3. NUMBER OF PAYROLL REGISTERS HANDLED					8	8	+ 0	0	8	8	+ 0	0
4. AV NO. OF EPARS PROCESSED PER EMPLOYEE					4	3	- 1	25	4	4	+ 0	0
5. NO. OF EPARS PROCESSED					3400	2248	- 1152	34	3400	2200	- 1200	35
6. NUMBER OF NON-EPAR ACTIONS PROCESSED					3900	5700	+ 1800	46	3900	5000	+ 1100	28
7. NO. OF REQUESTS FOR NON-COMPETITIVE RECRUITMENTS					100	105	+ 5	5	100	100	+ 0	0
8. NO. OF REQUESTS FOR DELEGATED CLASSIFICATN ACTIONS					165	139	- 26	16	165	140	- 25	15
9. NO. OF NEW COMPUTER APPLICATION SYSTEMS INSTALLED					2	4	+ 2	100	2	2	+ 0	0
10. NO. OF ADMIN RULES & REORG REQUESTS REVIEWED					4	6	+ 2	50	4	4	+ 0	0

## VARIANCE REPORT NARRATIVE FY 2008 AND FY 2009

**PROGRAM TITLE: GENERAL ADMINISTRATIVE SERVICES**

11 03 13  
AGS 901

### **PART I - EXPENDITURES AND POSITIONS**

There are no significant variances in the number of positions for fiscal year 2007-08 or the first quarter and remaining three quarters of fiscal year 2008-09.

There are no significant variances in expenditures in fiscal year 2007-08 or the first quarter of fiscal year 2008-09. The variance in expenditures for the remaining three quarters of fiscal year 2008-09 is due to collective bargaining increases and the transfer of general fund appropriation from other programs in the department to distribute the legislative restriction imposed in Act 158, SLH 2008.

### **PART II - MEASURES OF EFFECTIVENESS**

For item 1, the decrease in the percentage of late interest payments to total payments are due to the timeliness of payments processed by the fiscal office where the actual amount of interest paid is significantly below the projected amount.

The increase in item number 4 for fiscal year 2007-2008 and 2008-2009 more accurately reflects the average time for delegated classification actions.

The increase in item number 7 for fiscal year 2008-2009 is due to anticipated increases in requests for new systems to improve efficiency.

The remaining items in fiscal year 2007-2008 and 2008-2009 have insignificant or no changes.

### **PART III - PROGRAM TARGET GROUPS**

For item 5, the difference reflects the reduction in the number of requests received from the programs.

The remaining items in fiscal year 2007-2008 and 2008-2009 have insignificant or no changes.

### **PART IV - PROGRAM ACTIVITIES**

The increase in item number 2 for fiscal year 2007-2008 and 2008-2009 is due to the increase use of purchasing cards due to the Comptroller's requirements.

The decrease in item number 4 for fiscal year 2007-2008 more accurately reflects the average number of EPARs that are processed per employee.

The decrease in item number 5 for fiscal year 2007-2008 and 2008-2009 is due to the reduction in the number of employee transactions.

The increase in item number 6 for fiscal year 2007-2008 and 2008-2009 is due to the inclusion of actions that were not previously counted.

The decrease in item number 8 for fiscal year 2007-2008 and 2008-2009 is due to the decrease in requests for delegated classification actions.

For item 10, the number of administrative rules and reorganization requests reviewed in the fiscal year 2007-08 exceeded the planned amount.

The remaining items in fiscal year 2007-2008 and 2008-2009 have insignificant or no changes.